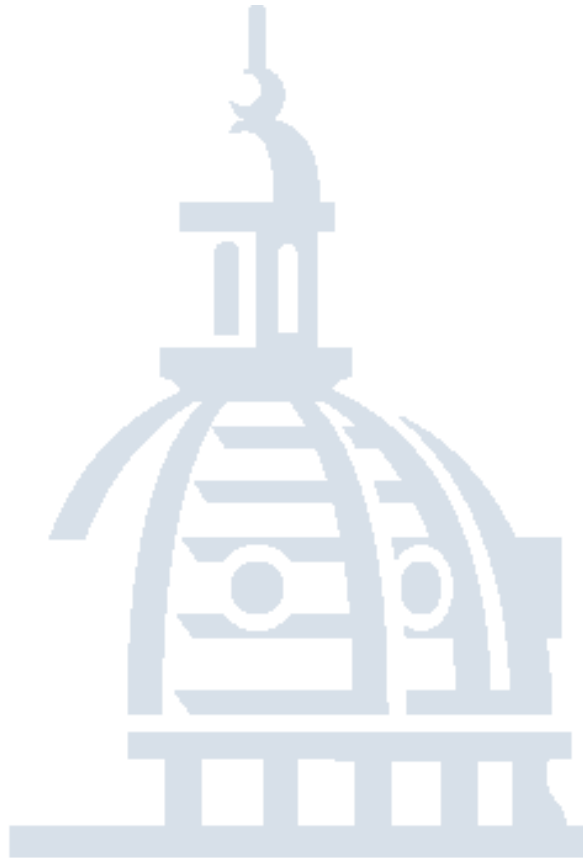

**ADMINISTRATION AND REGULATION
APPROPRIATIONS SUBCOMMITTEE
ANALYSIS OF THE
FY 2012 GOVERNOR'S RECOMMENDATIONS**



FISCAL SERVICES DIVISION

FEBRUARY 2011



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ADMINISTRATION AND REGULATION APPROPRIATIONS SUBCOMMITTEE

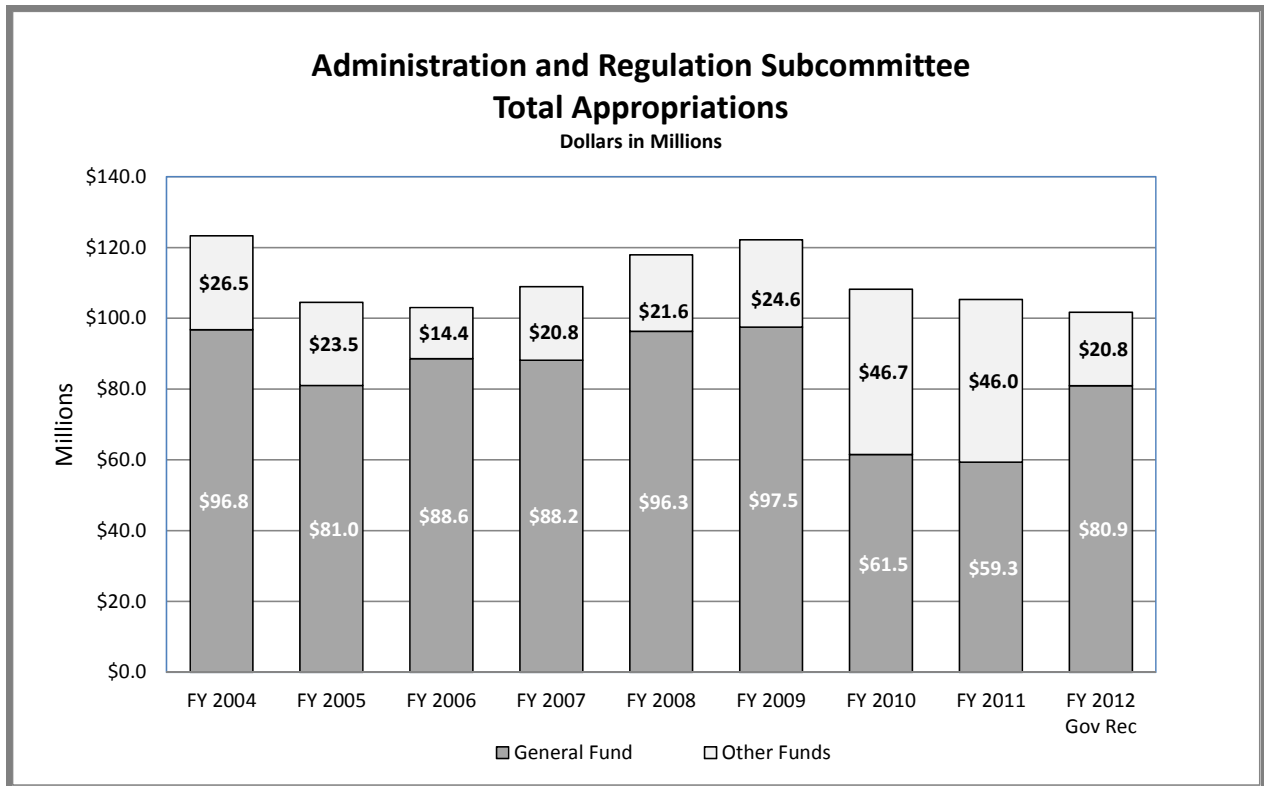
FY 2012 GOVERNOR'S RECOMMENDATIONS

The Governor is recommending total appropriations of \$101.7 million from all funding sources for FY 2012 for the departments and agencies under the purview of the Administration and Regulation Appropriations Subcommittee. This represents a decrease of \$3.6 million (3.4%) compared to total appropriations from FY 2011.

The Governor's FY 2012 budget also includes a total of 1,464.1 FTE positions funded from appropriated funds, a decrease of 31.5 positions (2.1%) compared to estimated FY 2011.

The Governor's FY 2012 budget recommendations include \$80.9 million from the General Fund, representing a \$21.6 million increase and \$20.8 million from other sources, which is a decrease of \$25.1 million.

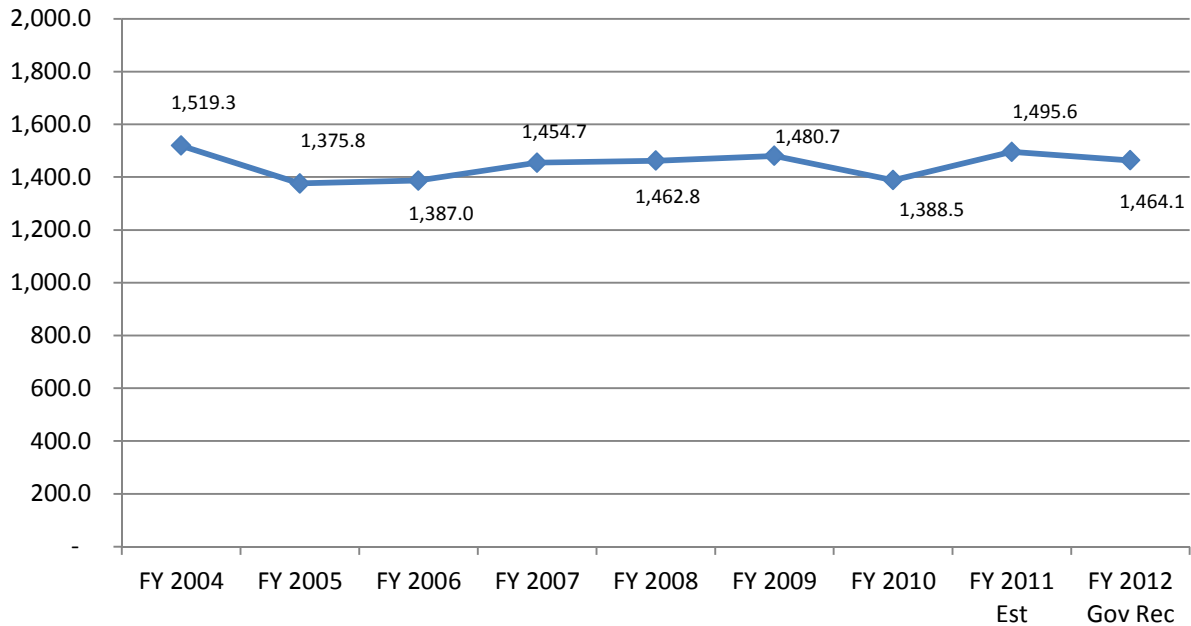
The Governor is submitting a biennial budget that includes a recommendation for FY 2013, which is no change compared to the recommended FY 2012 budget.



**Administration and Regulation Appropriations Subcommittee
Summary of Governor's FY 2012 Recommendations**

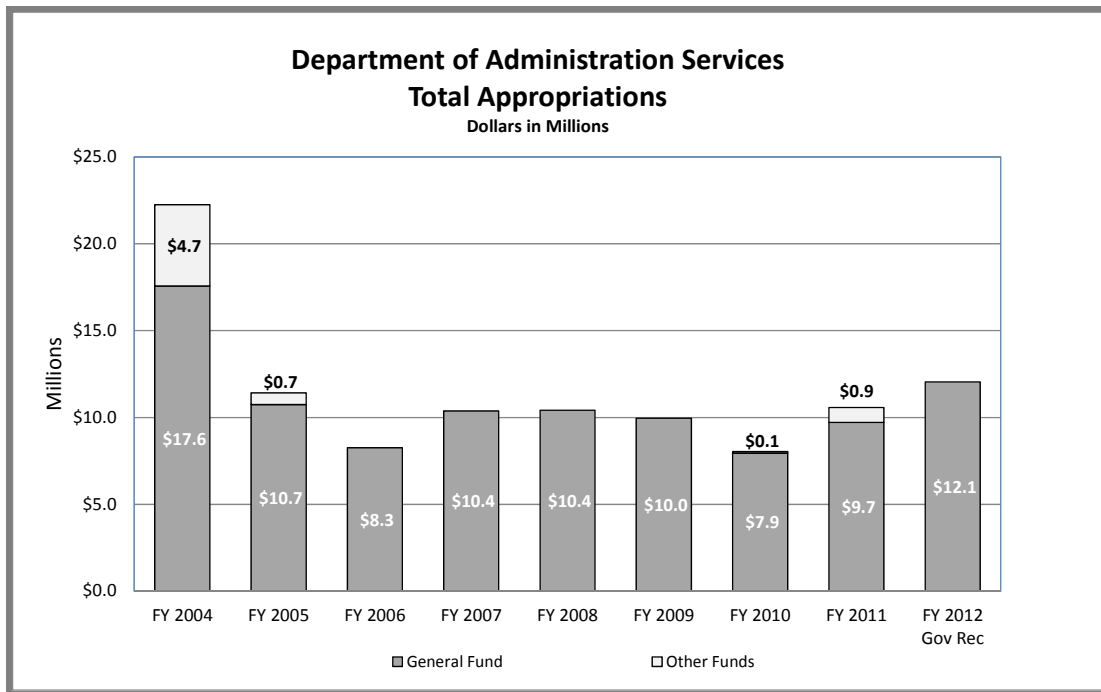
	FY 2011			FY 2012		
	General Fund	Other Funds	Total	General Fund	Other Funds	Total
Administrative Services	\$ 9,719,318	\$ 851,494	\$ 10,570,812	\$ 12,051,878	\$ 0	\$ 12,051,878
Auditor	905,468	0	905,468	905,468	0	905,468
Commerce	2,106,111	23,948,295	26,054,406	23,936,674	62,317	23,998,991
Ethics and Campaign Finance	372,086	0	372,086	522,086	0	522,086
Human Rights	2,472,788	140,000	2,612,788	2,366,574	0	2,366,574
Inspections and Appeals	15,584,302	1,623,897	17,208,199	14,712,268	1,623,897	16,336,165
Governor's Office	2,344,932	0	2,344,932	2,288,025	0	2,288,025
Drug Control Policy	346,854	0	346,854	326,043	0	326,043
Management	2,163,998	316,000	2,479,998	2,163,998	56,000	2,219,998
IPERS	0	17,686,968	17,686,968	0	17,686,968	17,686,968
Rebuild Iowa Office	623,576	0	623,576	0	0	0
Revenue	18,941,977	1,305,775	20,247,752	17,805,459	1,305,775	19,111,234
Secretary of State	2,895,585	0	2,895,585	2,970,585	0	2,970,585
Treasurer	854,289	93,148	947,437	854,289	93,148	947,437
Total	\$ 59,331,284	\$ 45,965,577	\$ 105,296,861	\$ 80,903,347	\$ 20,828,105	\$ 101,731,452

**Administration and Regulation Appropriations Subcommittee
FTE Positions**



Department of Administrative Services

Established in 2003 by legislative action, the Department of Administrative Services (DAS) consists of four enterprises that provide infrastructure and facilities services to other agencies of State government. These enterprises include the Information Technology Enterprise (ITE), the General Services Enterprise (GSE), the Human Resources Enterprise (HRE), and the State Accounting Enterprise (SAE).



The Governor is recommending FY 2012 General Fund appropriations totaling \$12.1 million. This is an increase of \$2.3 million (24.0%) compared to estimated FY 2011.

The Governor's recommendations include no FY 2012 other fund appropriations, a decrease of \$852,000 compared to estimated FY 2011.

Significant changes include:

- A general decrease of \$269,000 (6.0%) to DAS Operations.
- A general decrease of \$188,000 (6.0%) to DAS Utilities.
- A new appropriation of \$1.0 million for costs associated with operating the Iowa Building (formerly Mercy Capitol). The State took possession of the Iowa Building in December 2009 and received funding from the Rebuild Iowa Infrastructure Fund (RIIF) in FY 2011 and previous fiscal years.
- A new appropriation of \$3.5 million for I/3 Distribution (formerly titled DAS Distribution). In FY 2011 and previous fiscal years, DAS Distribution was funded from the RIIF. The funds are used for costs associated with operating the I/3 Financial System. State agencies use their share of the payment for bills associated with operating the I/3 Financial System.

General Fund Recommendations

	Estimated FY 2011	Gov Rec FY 2012	Gov Rec vs Est. FY 2011
Administrative Services, Dept. of			
Administrative Services, Dept.	\$ 4,479,064	\$ 4,210,319	\$ -268,745
Utilities	3,127,085	2,939,460	-187,625
Terrace Hill Operations	0	405,914	405,914
Technology Procurement	2,113,169	0	-2,113,169
I3 Distribution	0	3,478,000	3,478,000
Iowa Building Operations	0	1,018,185	1,018,185
Total Administrative Services, Dept. of	\$ 9,719,318	\$ 12,051,878	\$ 2,332,560

Other Fund Recommendations

	Estimated FY 2011	Gov Rec FY 2012	Gov Rec vs Est. FY 2011
Administrative Services, Dept. of			
Terrace Hill Operations - CRF	\$ 168,494	\$ 0	\$ -168,494
Autism Coverage - UST	140,000	0	-140,000
Medication Therapy Management - UST	543,000	0	-543,000
Total Administrative Services, Dept. of	\$ 851,494	\$ 0	\$ -851,494

Issues

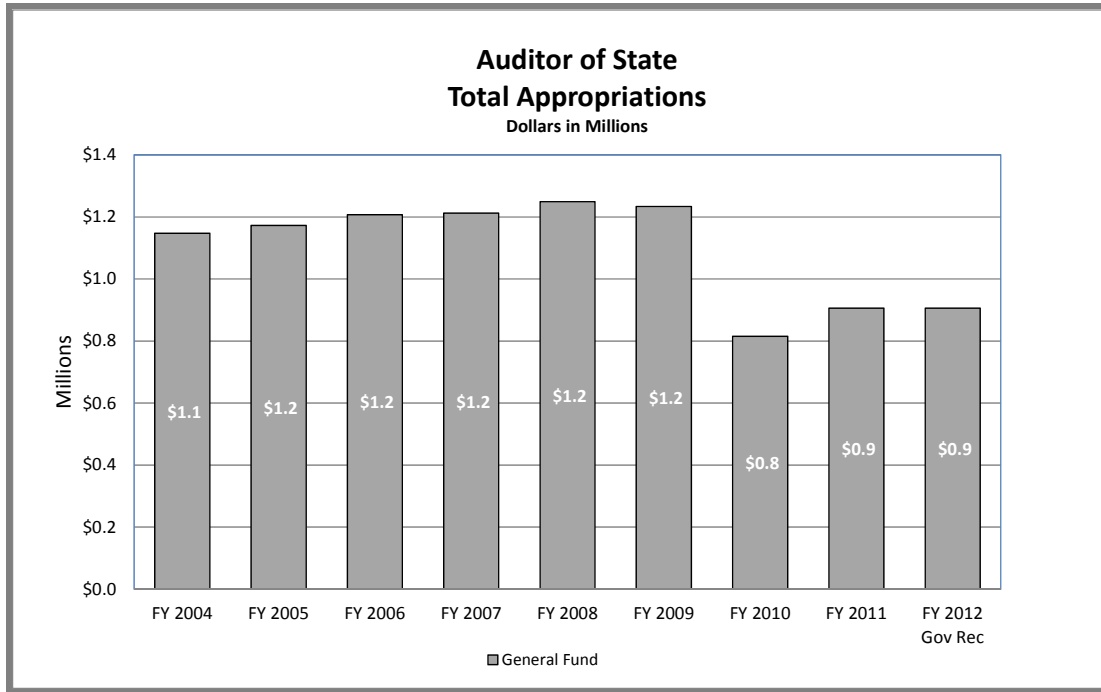
Mid-Year Reduction – Estimated FY 2011 includes a mid-year reduction of \$522,000 resulting from provisions of HF 2531 (FY 2011 Standing Appropriations Act).

Terrace Hill Operations – House File 2531 (FY 2011 Standing Appropriations Act) transferred the Terrace Hill ground maintenance responsibilities from the Governor's Office to the DAS. The Act provided two separate appropriations to DAS to cover the cost of 6.4 FTE positions and support costs. The appropriations included \$168,494 from the Cash Reserve Fund and \$263,329 from the General Fund for a total of \$431,823.

Due to an incorrect fiscal year citation in the Act, the General Fund appropriation to Terrace Hill Operations cannot be used to cover costs in FY 2011. *As a result, the Governor is recommending a supplemental appropriation of \$263,000 to Terrace Hill Operations for FY 2011.*

Auditor of State

The Auditor's Office provides independent audits of the financial operations of State and local governments. The Office also reviews government activities to help ensure they are conducted in an effective, efficient, and legal manner.



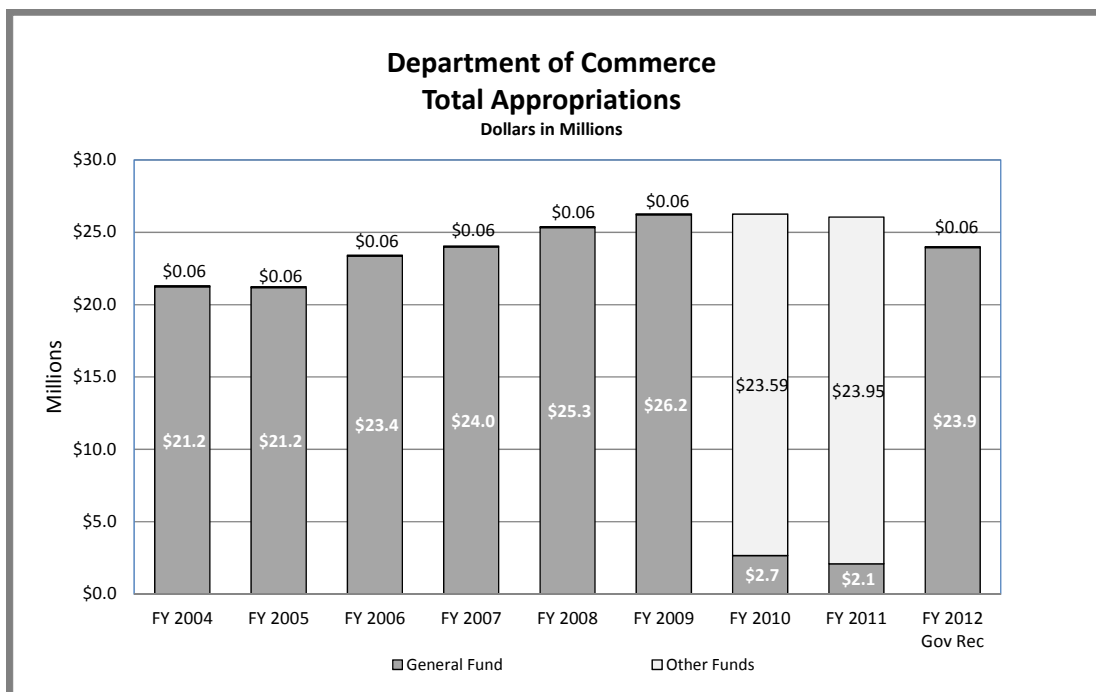
The Governor is recommending FY 2012 General Fund appropriations of \$905,000. This represents no change compared to estimated FY 2011.

General Fund Recommendations

	Estimated FY 2011	Gov Rec FY 2012	Gov Rec vs Est. FY 2011
<u>Auditor of State</u>			
Auditor of State - General Office	\$ 905,468	\$ 905,468	\$ 0
Total Auditor of State	<u>\$ 905,468</u>	<u>\$ 905,468</u>	<u>\$ 0</u>

Department of Commerce

The Department of Commerce is comprised of six divisions, including the Alcoholic Beverages Division, the Division of Banking, the Credit Union Division, the Insurance Division, Professional Licensing and Regulation, and the Utilities Board. Each division is responsible for regulation of an industry or group of industries. Each division's budget is prepared independently and then combined with the other divisions' budgets for submission to the Governor and General Assembly for consideration.



The Governor is recommending FY 2012 General Fund appropriations totaling \$23.9 million, an increase of \$21.8 million compared to estimated FY 2011. In FY 2010 and FY 2011, four of the Department of Commerce regulatory divisions were funded from the Commerce Revolving Fund. By statute, the Revolving Fund will sunset at the end of FY 2011. The Governor is not recommending extending the Revolving Fund beyond FY 2011. The Governor's recommendation for other funds for FY 2012 (\$62,000) is a decrease of \$23.9 million compared to estimated FY 2011.

Significant changes include:

- A general decrease of \$87,000 (6.0%) to the Alcoholic Beverages Division.
- A general decrease of \$39,000 (6.0%) to the Professional Licensing Bureau.
- A general decrease of \$531,000 (6.0%) to the Banking Division compared to the estimated FY 2011 appropriation from the Department of Commerce Revolving Fund.
- A general decrease of \$104,000 (6.0%) to the Credit Union Division compared to the estimated FY 2011 appropriation from the Department of Commerce Revolving Fund.
- A general decrease of \$299,000 (6.0%) to the Insurance Division compared to the estimated FY 2011 appropriation from the Department of Commerce Revolving Fund.

- A general decrease of \$845,000 (10.0%) to the Utilities Division compared to the estimated FY 2011 appropriation from the Department of Commerce Revolving Fund.

General Fund Recommendations

	Estimated FY 2011	Gov Rec FY 2012	Gov Rec vs Est. FY 2011
Commerce, Dept. of			
Alcoholic Beverages Operations	\$ 1,457,863	\$ 1,370,391	\$ -87,472
Banking Division	0	8,320,570	8,320,570
Credit Union Division	0	1,624,315	1,624,315
Insurance Division	0	4,684,249	4,684,249
Professional Licensing Bureau	648,248	609,353	-38,895
Utilities Division	0	7,327,796	7,327,796
Total Commerce, Dept. of	\$ 2,106,111	\$ 23,936,674	\$ 21,830,563

Other Fund Recommendations

	Estimated FY 2011	Gov Rec FY 2012	Gov Rec vs Est. FY 2011
Commerce, Dept. of			
Banking Division - CMRF	\$ 8,851,670	\$ 0	\$ -8,851,670
Credit Union Division - CMRF	1,727,995	0	-1,727,995
Insurance Division			
Insurance Division Operations - CMRF	\$ 55,000	\$ 0	\$ -55,000
Insurance Division - CMRF	4,928,244	0	-4,928,244
Insurance Information Exchange - UST	150,000	0	-150,000
Total Insurance Division	\$ 5,133,244	\$ 0	\$ -5,133,244
Housing Improvement Fund Field Auditor	62,317	62,317	0
Utilities Division - CMRF	8,173,069	0	-8,173,069
Total Commerce, Dept. of	\$ 23,948,295	\$ 62,317	\$ -23,885,978

Issues

Mid-Year Reduction – Estimated FY 2011 includes a mid-year reduction of \$491,000, resulting from provisions of HF 2531 (FY 2011 Standing Appropriations Act).

- A reduction of \$329,000 to the Alcoholic Beverages Division.
- A reduction of \$162,000 to the Professional Licensing Bureau.

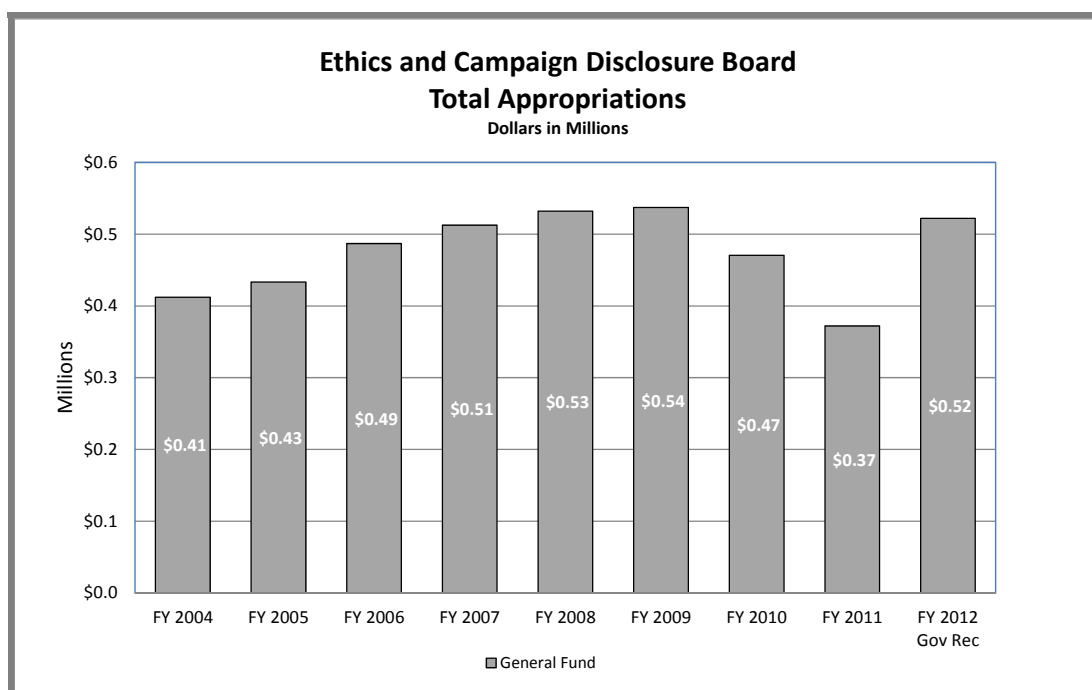
The Alcoholic Beverages Division has indicated that no layoffs or program cuts are expected. The Division has been reviewing all operations to ensure the highest level of governmental efficiency and cost savings.

The Professional Licensing Bureau anticipated and planned for the reduction in FY 2011 by utilizing savings from the SERIP (early retirement) program for one position in the amount of \$89,710. The reduction may cause the Bureau to eliminate one Executive Officer 1 position. The Bureau has two Executive Officer 1 positions. If an Executive Officer 1 position is eliminated, the profession that position is currently assigned to license and regulate may be impacted. The impact to the public will be an increase of turnaround time for all matters handled by the Bureau including disciplinary matters and an increase of processing time for licensing and renewing of licenses.

Department of Commerce Revolving Fund – The Governor is not recommending continuation of the Department of Commerce Revolving Fund beyond FY 2011 and recommends funding the Banking Division, Credit Union Division, Insurance Division and Utilities Board from the General Fund. Since the divisions' appropriations are tied to fees charged to the regulated industry, any decrease in the appropriation levels will result in a decrease in revenues to the General Fund. House File 809 (FY 2010 Administration and Regulation Appropriations Act) created the Department of Commerce Revolving Fund. Fees collected from industries regulated by these divisions are deposited in the Department of Commerce Revolving Fund with the State Treasurer. All operating costs are payable from the Revolving Fund. Each division is required to receive legislative authorization to use funds in the Revolving Fund. The Department of Commerce Revolving Fund is scheduled to sunset July 1, 2011.

Ethics and Campaign Disclosure Board

The Iowa Ethics and Campaign Disclosure Board administers the State campaign, lobbying, and ethics laws. The Board also reports on all gifts, bequests, and grants received by an Executive Branch agency other than a Regents university.



The Governor is recommending FY 2012 General Fund appropriations of \$522,000. This is an increase of \$150,000 compared to estimated FY 2011, to replace an FY 2011 Cash Reserve Fund transfer in that amount.

General Fund Recommendations

	Estimated FY 2011	Gov Rec FY 2012	Gov Rec vs Est. FY 2011
Ethics and Campaign Disclosure			
Ethics & Campaign Disclosure Board	\$ 372,086	\$ 522,086	\$ 150,000
Total Ethics and Campaign Disclosure	<u>\$ 372,086</u>	<u>\$ 522,086</u>	<u>\$ 150,000</u>

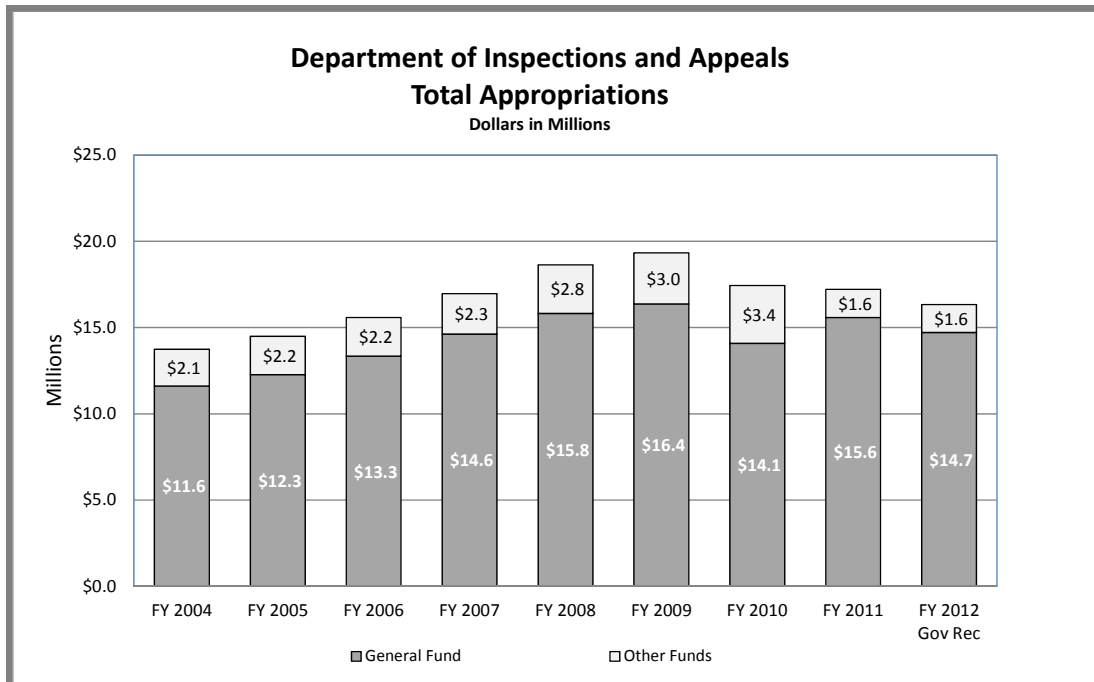
Issues

Mid-Year Reduction – Estimated FY 2011 includes a mid-year reduction of \$165,000, resulting from provisions of HF 2531 (FY 2011 Standing Appropriations Act). No layoffs or program cuts are expected. The Board indicated that an Executive Secretary position will not be filled.

Cash Reserve Fund Transfer – In December 2010, Governor Culver approved a transfer from the Cash Reserve Fund to backfill some of the mid-year reductions. The Ethics and Campaign Disclosure Board received \$150,000 from this transfer, resulting in a net mid-year reduction of \$15,000. Transfers are not reflected in the LSA's appropriations tracking.

Department of Inspections and Appeals

The Department of Inspections and Appeals (DIA) is a regulatory agency charged with protecting the health, safety, and well-being of Iowans. The Department consists of four major divisions: the Administration Division, the Administrative Hearings Division, the Health Facilities Division, and the Investigations Division. The Department also includes five administrative units: the Child Advocacy Board, the Employment Appeal Board, the Hospital Licensing Board, the Iowa Racing and Gaming Commission, and the State Public Defender. For the purposes of this document, the State Public Defender budget is included under the Justice System Appropriation Subcommittee.



Administration and Regulation Appropriations Subcommittee

The Governor is recommending FY 2012 General Fund appropriations totaling \$14.7 million. This is a decrease of \$872,000 (5.6%) compared to estimated FY 2011. The Governor is also recommending other fund appropriations totaling \$1.6 million for FY 2012. This is no change compared to estimated FY 2011.

General Fund Recommendations

	Estimated FY 2011	Gov Rec FY 2012	Gov Rec vs Est. FY 2011
<u>Inspections & Appeals, Dept. of</u>			
Child Advocacy Board	\$ 2,680,290	\$ 2,519,473	\$ -160,817
Employment Appeal Board	44,910	42,215	-2,695
Administration Division	1,646,848	1,611,061	-35,787
Administrative Hearings Division	589,333	553,973	-35,360
Investigations Division	1,243,233	1,168,639	-74,594
Health Facilities Division	3,790,148	3,562,739	-227,409
Total Inspections and Appeals, Dept. of	\$ 9,994,762	\$ 9,458,100	\$ -536,662
<u>Racing Commission</u>			
Pari-Mutuel Regulation	\$ 2,511,440	\$ 2,360,754	\$ -150,686
Riverboat Regulation	3,078,100	2,893,414	-184,686
Total Racing Commission	\$ 5,589,540	\$ 5,254,168	\$ -335,372
Total Inspections & Appeals, Dept. of	\$ 15,584,302	\$ 14,712,268	\$ -872,034

Other Fund Recommendations

	Estimated FY 2011	Gov Rec FY 2012	Gov Rec vs Est. FY 2011
<u>Inspections & Appeals, Dept. of</u>			
DIA - RUTF	\$ 1,623,897	\$ 1,623,897	\$ 0
Total Inspections & Appeals, Dept. of	\$ 1,623,897	\$ 1,623,897	\$ 0

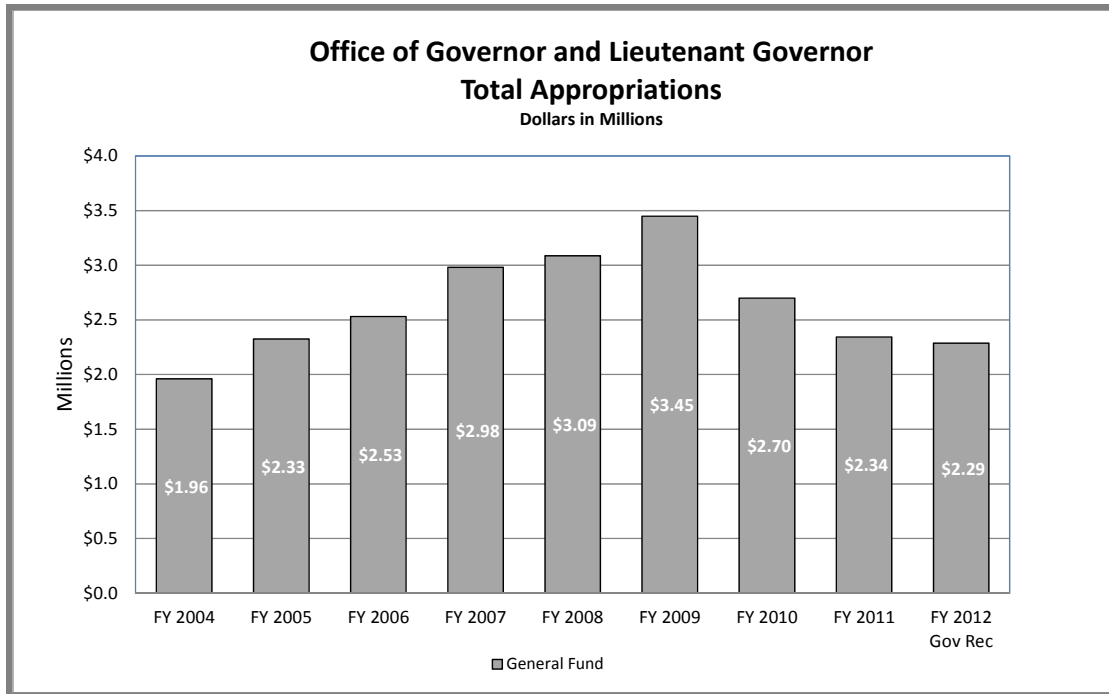
Issues

Mid-Year Reduction – Estimated FY 2011 includes a mid-year reduction of \$1.2 million, resulting from provisions of HF 2531 (FY 2011 Standing Appropriations Act).

Cash Reserve Fund Transfer – In December 2010, Governor Culver approved a transfer from the Cash Reserve Fund to backfill a portion of the mid-year reductions. The Department of Inspections and Appeals, Administration Division, received \$67,000 from this transfer. Transfers are not reflected in the LSA's appropriations tracking. The Governor's recommendation for the Department represents general decrease of 6.0% when compared to FY 2011 after the Cash Reserve Transfer.

Office of Governor and Lieutenant Governor

The Governor's Office is responsible for managing the Executive Branch and implementing policies and programs in accordance with State law.



The Governor is recommending FY 2012 General Fund appropriations totaling \$2.3 million. This is a decrease of \$57,000 (2.4%) compared to estimated FY 2011.

General Fund Recommendations

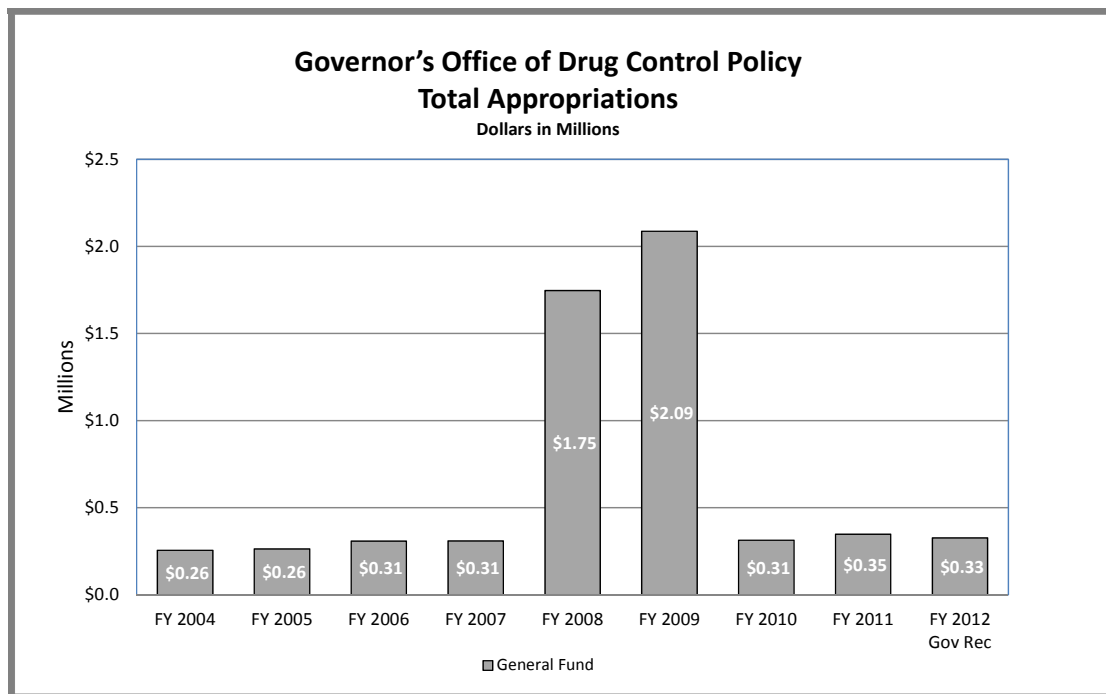
	Estimated FY 2011	Gov Rec FY 2012	Gov Rec vs Est. FY 2011
<u>Governor</u>			
Governor/Lt. Governor's Office	\$ 1,972,752	\$ 1,933,307	\$ -39,445
Administrative Rules Coordinator	123,490	121,020	-2,470
Terrace Hill Quarters	127,075	124,533	-2,542
National Governor's Association	70,783	70,783	0
State-Federal Relations	40,832	38,382	-2,450
Governor Elect Expenses	10,000	0	-10,000
Total Governor	\$ 2,344,932	\$ 2,288,025	\$ -56,907

Issues

Mid-Year Reduction – Estimated FY 2011 includes a mid-year reduction of \$100,000, resulting from provisions of HF 2531 (FY 2011 Standing Appropriations Act).

Governor's Office of Drug Control Policy

The Governor's Office of Drug Control Policy (ODCP) coordinates agencies and stakeholders involved with drug enforcement and substance abuse treatment and prevention. The Office creates the drug control policy and strategy for the State and identifies, pursues, and administers federal and other grants.



The Governor is recommending FY 2012 General Fund appropriations totaling \$326,000. This is a general decrease of \$21,000 (6.0%) compared to estimated FY 2011.

General Fund Recommendations

	Estimated FY 2011	Gov Rec FY 2012	Gov Rec vs Est. FY 2011
<u>Governor's Office of Drug Control Policy</u>			
Drug Policy Coordinator	\$ 346,854	\$ 326,043	\$ -20,811
Total Office of Drug Control Policy	<u>\$ 346,854</u>	<u>\$ 326,043</u>	<u>\$ -20,811</u>

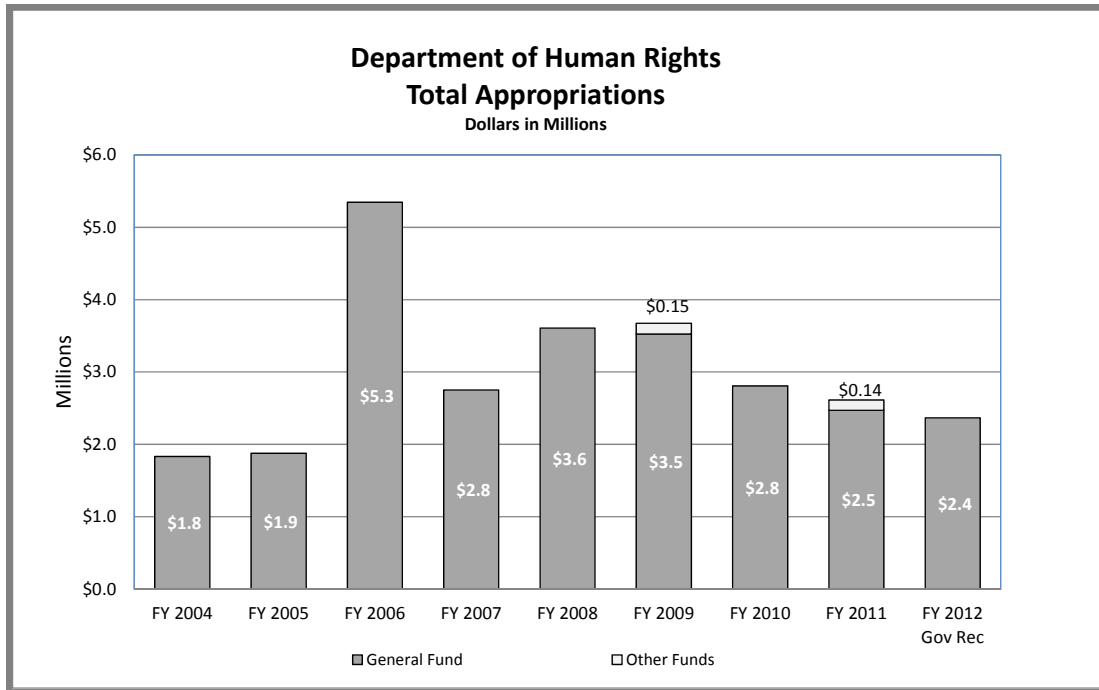
Issues

Mid-Year Reduction – Estimated FY 2011 includes a mid-year reduction of \$11,000, resulting from provisions of HF 2531 (FY 2011 Standing Appropriations Act).

Federal American Recovery and Reinvestment Act (ARRA) Funds – The Office of Drug Control Policy received \$11.8 million in ARRA stimulus funding for the Edward Byrne Memorial Justice Grant (Byrne/Jag Grant) at the beginning of FY 2010. Through the first two competitive grant processes, the Department released \$10.3 million to various State agencies and local drug task forces. A final competitive grant application process is expected to begin by the end of February 2011. The final \$1.8 million from the award will be distributed to local drug control task forces by July 2011.

Department of Human Rights

The Iowa Department of Human Rights is comprised of three divisions: Human Rights Administration, Community Advocacy and Services, and Criminal and Juvenile Justice. The Community Advocacy and Services is comprised of seven divisions that promote self-sufficiency of their respective constituency population by providing training, developing partnerships, and advocating on their behalf.



The Governor is recommending FY 2012 General Fund appropriations totaling \$2.4 million. This is a decrease of \$106,000 (4.3%) compared to estimated FY 2011. The Governor is recommending a general 6.0% decrease compared to FY 2011 after the Cash Reserve Transfer.

The Governor is not recommending any other fund appropriations for FY 2012, resulting in a decrease of \$140,000 compared to estimated FY 2011.

General Fund Recommendations

	Estimated FY 2011	Gov Rec FY 2012	Gov Rec vs Est. FY 2011
Human Rights, Dept. of			
Human Rights Administration	\$ 206,103	\$ 235,890	\$ 29,787
Community Advocacy and Services	1,124,247	1,056,792	-67,455
Criminal & Juvenile Justice	1,142,438	1,073,892	-68,546
Total Human Rights, Dept. of	<u>\$ 2,472,788</u>	<u>\$ 2,366,574</u>	<u>\$ -106,214</u>

Other Fund Recommendations

	Estimated FY 2011	Gov Rec FY 2012	Gov Rec vs Est. FY 2011
Human Rights, Dept. of			
Public Safety Advisory Board - UST	\$ 140,000	\$ 0	\$ -140,000
Total Human Rights, Dept. of	<u>\$ 140,000</u>	<u>\$ 0</u>	<u>\$ -140,000</u>

Issues

Mid-Year Reduction – Estimated FY 2011 includes a mid-year reduction of \$335,000, resulting from provisions of HF 2531 (FY 2011 Standing Appropriations Act). The Department has indicated six positions will remain vacant and programs may be eliminated. No programs have been eliminated to date.

Cash Reserve Fund Transfer – In December 2010, Governor Culver approved a transfer from the Cash Reserve Fund to backfill some of the mid-year reductions. The Department of Human Rights received \$45,000 from this transfer, resulting in a net mid-year reduction of \$290,000. Transfers are not reflected in the LSA's appropriations tracking.

Public Safety Advisory Board – House File 2531 (FY 2011 Standings Appropriations Act) made a one-time appropriation of \$140,000 from the Underground Storage Tank Fund to the Department of Human Rights to create the Public Safety Advisory Board. The Governor is not recommending funding in FY 2012 for this Board. The Department has indicated that the Board is unlikely to continue operation due to lack of funding. The Board was created to identify issues and analyze the operation and impact of present criminal and juvenile justice policy and make recommendations for policy changes.

Rebuild Iowa Office

The Rebuild Iowa Office (RIO) is the operational component of the disaster recovery efforts. The mission of the RIO is to ensure that the State rebuilds safer, stronger, and smarter than before from the catastrophic flooding and severe storms of 2008.

The Governor is not recommending an FY 2012 appropriation for the office. The agency is scheduled to end operations effective June 30, 2011.

General Fund Recommendations

	Estimated FY 2011	Gov Rec FY 2012	Gov Rec vs Est. FY 2011
Rebuild Iowa Office			
Rebuild Iowa Office	\$ 623,576	\$ 0	\$ -623,576
Total Rebuild Iowa Office	<u>\$ 623,576</u>	<u>\$ 0</u>	<u>\$ -623,576</u>

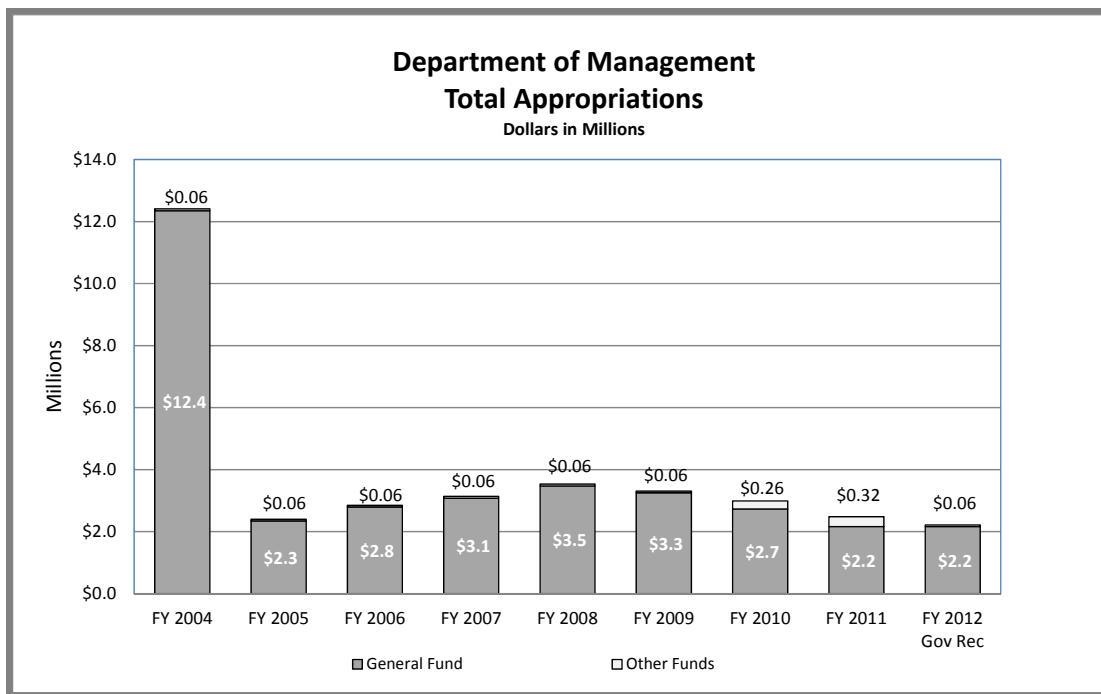
Issues

Mid-Year Reduction – Estimated FY 2011 includes a mid-year reduction of \$23,000, resulting from provisions of HF 2531 (FY 2011 Standing Appropriations Act).

Rebuild Iowa Office Sunset Date – The Rebuild Iowa Office is scheduled to sunset on July 1, 2011. House File 45 (Appropriation Adjustments Bill) proposes ending the RIO's operations effective upon enactment. For each month prior to the end of FY 2011 RIO is not operational, savings of approximately \$54,000 each month is expected. *The Governor is recommending that the Homeland Security and Emergency Management Division of the Department of Public Defense assume the remaining tasks of the RIO.*

Department of Management

The Department of Management (DOM) is the planning and budgeting agency within the Executive Branch. The director of the Department serves as the Governor's chief financial advisor.



The Governor is recommending FY 2012 General Fund appropriations of \$2.2 million. This is no change compared to estimated FY 2011. The recommendation includes incorporating the Grants Enterprise Management appropriation into the Department's operating appropriation.

The Governor is also recommending an FY 2012 other fund appropriation of \$56,000. This is a decrease of \$260,000 compared to the total other fund appropriations for FY 2011. The DOM received a Cash Reserve appropriation in FY 2011 to offset General Fund reductions for the Department operations. The Governor recommendation does not include restoring this funding for FY 2012.

General Fund Recommendations

	Estimated FY 2011	Gov Rec FY 2012	Gov Rec vs Est. FY 2011
Management, Dept. of			
Department Operations	\$ 1,993,328	\$ 2,163,998	\$ 170,670
Grants Enterprise Management	170,670	0	-170,670
Total Management, Dept. of	<u>\$ 2,163,998</u>	<u>\$ 2,163,998</u>	<u>\$ 0</u>

Other Fund Recommendations

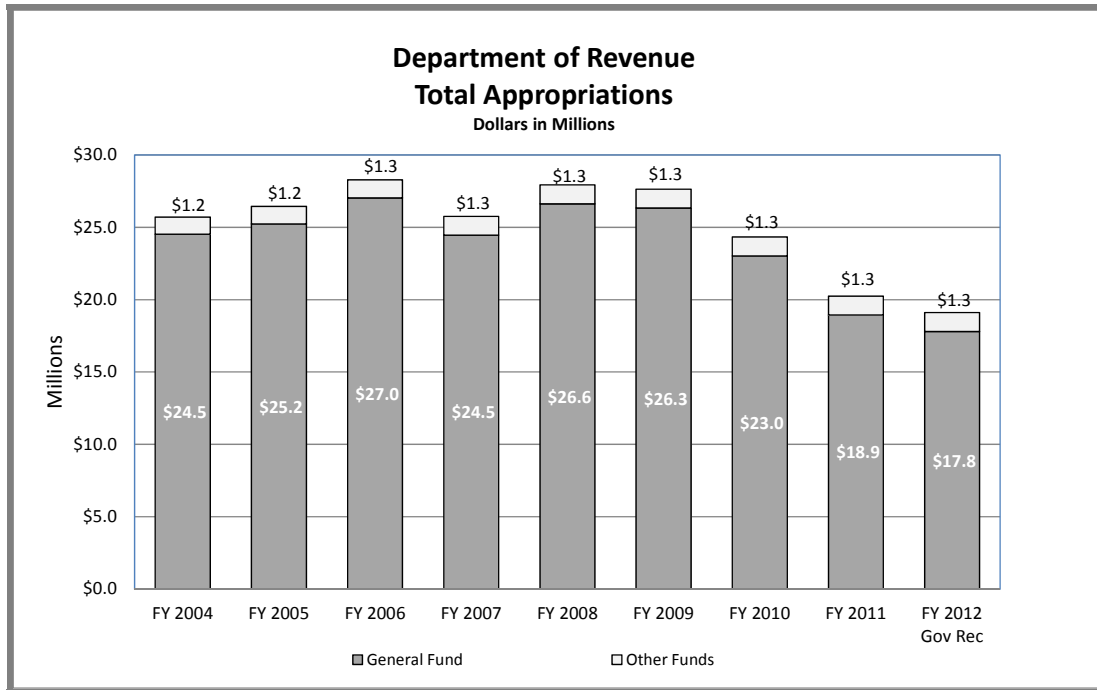
	Estimated FY 2011	Gov Rec FY 2012	Gov Rec vs Est. FY 2011
Management, Dept. of			
DOM Operations - RUTF	\$ 56,000	\$ 56,000	\$ 0
DOM Operations - CRF	260,000	0	-260,000
Total Management, Dept. of	<u>\$ 316,000</u>	<u>\$ 56,000</u>	<u>\$ -260,000</u>

Issues

Mid-Year Reduction – Estimated FY 2011 includes a mid-year reduction of \$248,000, resulting from provisions of HF 2531 (FY 2011 Standing Appropriations Act). The Department anticipated this reduction and developed the FY 2011 budget to incorporate the reduction. The Department does not anticipate staff layoffs in FY 2011, nor are cuts in programs or program eliminations expected.

Department of Revenue

The Department of Revenue is comprised of six divisions, including: Taxpayer Services and Policy, Compliance, Property Tax, Revenue Operations, Technology and Information Management, and Internal Services. The Department of Revenue collects all taxes in Iowa that are required by law. The Department also provides taxpayers with information that supports tax filing and payments.



The Governor is recommending FY 2012 General Fund appropriations totaling \$17.8 million. This is a decrease of \$1.1 million (6.0%) compared to estimated FY 2011.

The Governor is also requesting an appropriation of \$1.3 million from the Motor Vehicle Fuel Tax Fund for FY 2012 to administer the collection and distribution of State Motor Vehicle Fuel Tax. This is no change compared to estimated FY 2011.

General Fund Recommendations

	Estimated FY 2011	Gov Rec FY 2012	Gov Rec vs Est. FY 2011
Revenue, Dept. of			
Revenue, Department of	\$ 18,625,258	\$ 17,507,743	\$ -1,117,515
Revenue Examiners	316,719	297,716	-19,003
Total Revenue, Dept. of	<u>\$ 18,941,977</u>	<u>\$ 17,805,459</u>	<u>\$ -1,136,518</u>

Other Fund Recommendations

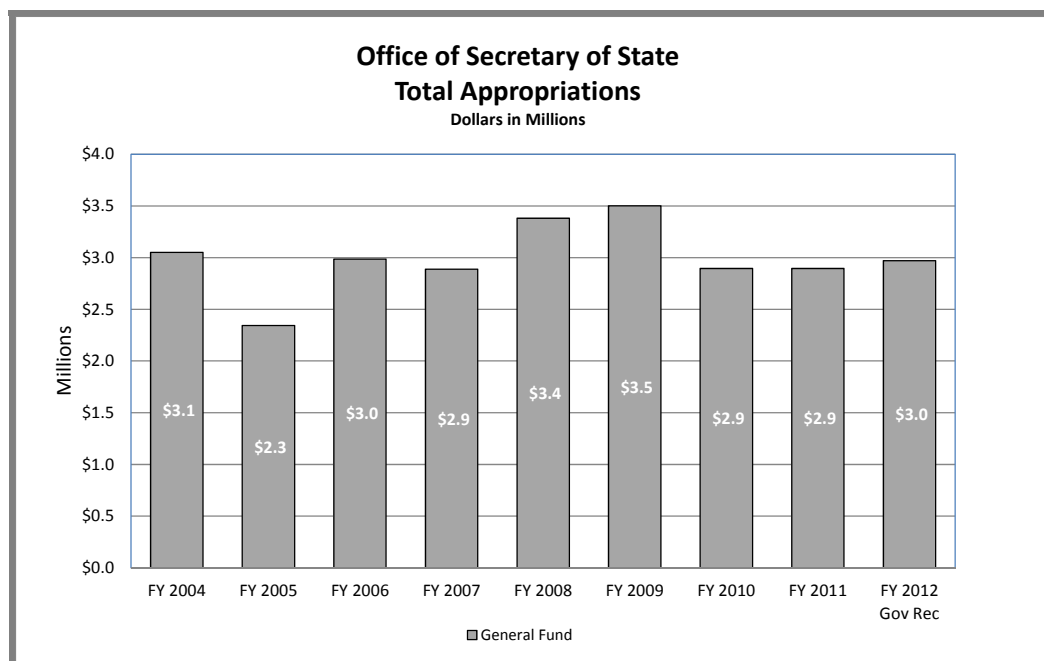
	Estimated FY 2011	Gov Rec FY 2012	Gov Rec vs Est. FY 2011
Revenue, Dept. of			
Motor Fuel Tax Admin - MVFT	\$ 1,305,775	\$ 1,305,775	\$ 0
Total Revenue, Dept. of	<u>\$ 1,305,775</u>	<u>\$ 1,305,775</u>	<u>\$ 0</u>

Issues

Mid-Year Reduction – Estimated FY 2011 includes a mid-year reduction of \$4.1 million, resulting from provisions of HF 2531 (FY 2011 Standing Appropriations Act).

Secretary of State

The Secretary of State is responsible for filing documents such as Uniform Commercial Code (UCC) financing statements, trademarks, business entity documents, and other statutorily required special filings. The Office also coordinates and supervises elections and maintains and operates the voter registration program.



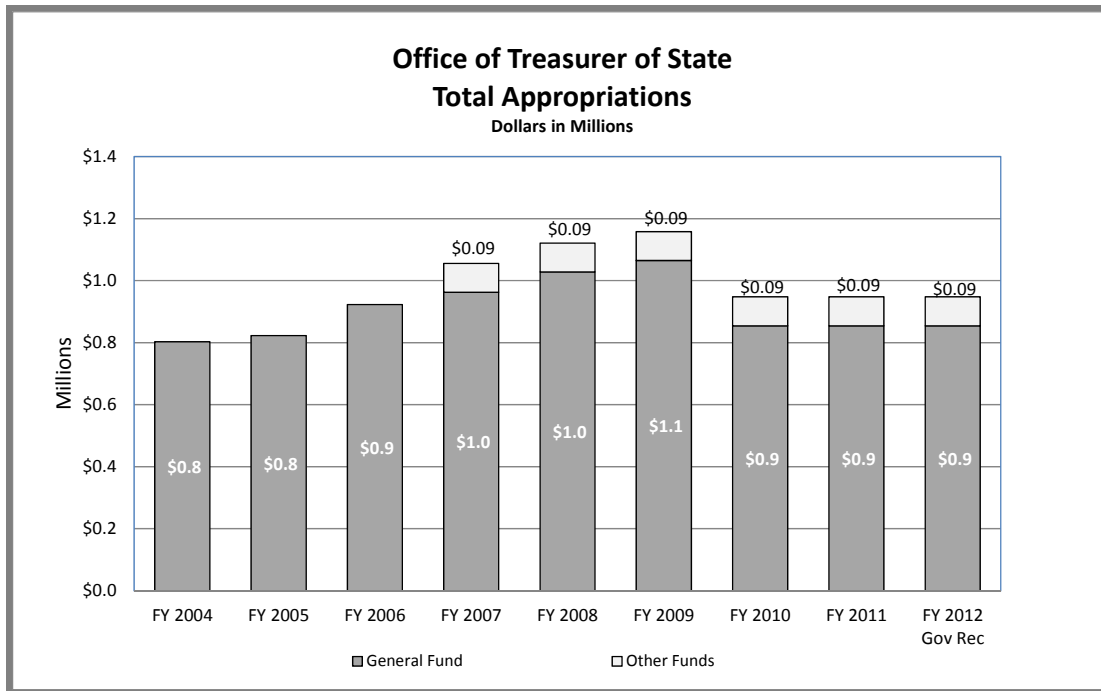
The Governor is recommending FY 2012 General Fund appropriations totaling \$3.0 million, an increase of \$75,000 (2.6%) compared to estimated FY 2011. The \$75,000 increase is for costs associated with redistricting. Of the total, \$40,000 will be used to purchase a software program to be used in evaluating precinct plans submitted by local governments during the 2011 redistricting process. The funding is for three licenses to operate the software and for training. The request also includes \$35,000 to hire three temporary employees to assist the elections staff in the redistricting process.

General Fund Recommendations

	Estimated FY 2011	Gov Rec FY 2012	Gov Rec vs Est. FY 2011
<u>Secretary of State</u>			
Secretary of State - Operations	\$ 2,895,585	\$ 2,895,585	\$ 0
Redistricting	0	75,000	75,000
Total Secretary of State	\$ 2,895,585	\$ 2,970,585	\$ 75,000

Treasurer of State

The Treasurer of State provides financial services to the State of Iowa by maintaining records of the receipts and disbursements in the State treasury. The Treasurer is responsible for reporting the bonding activities of all political subdivisions and agencies and makes recommendations to the General Assembly and the Governor on modifications to the bonding authority.



The Governor is recommending an FY 2012 General Fund appropriation of \$854,000 for operation of the Office. This is no change compared to estimated FY 2011. The Governor is also recommending a Road Use Tax Fund appropriation of \$93,000 for FY 2012 to fund 1/3 budget system expenses. This is no change compared to estimated FY 2011.

General Fund Recommendations

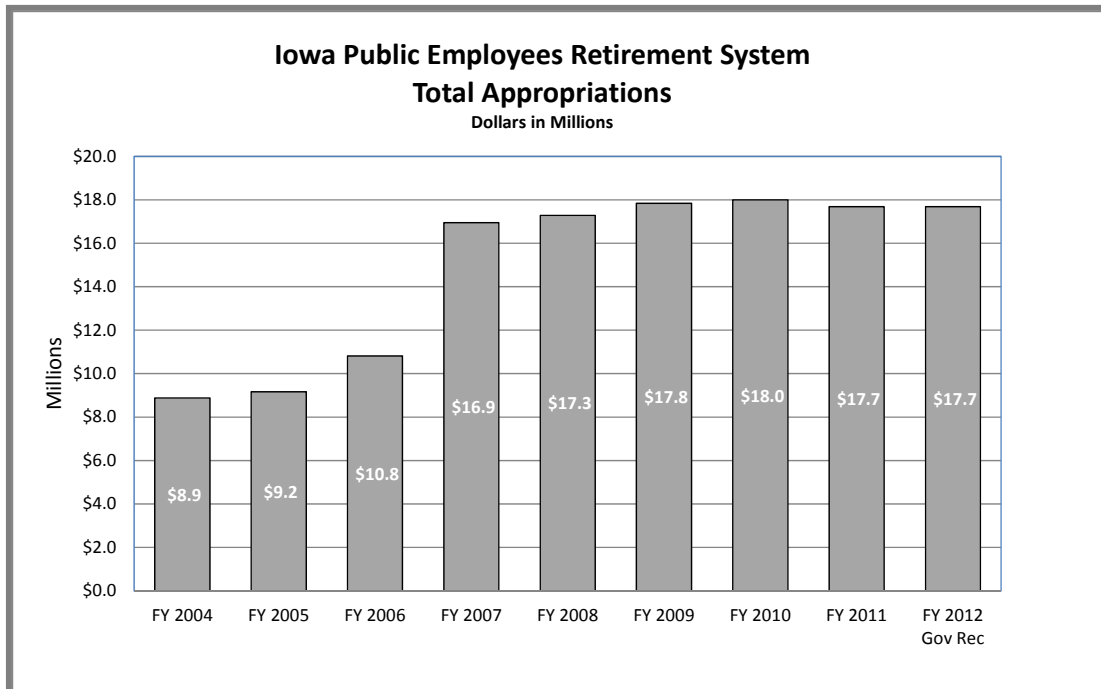
	Estimated FY 2011	Gov Rec FY 2012	Gov Rec vs Est. FY 2011
Treasurer of State			
Treasurer - General Office	\$ 854,289	\$ 854,289	\$ 0
Total Treasurer of State	<u>\$ 854,289</u>	<u>\$ 854,289</u>	<u>\$ 0</u>

Other Fund Recommendations

	Estimated FY 2011	Gov Rec FY 2012	Gov Rec vs Est. FY 2011
Treasurer of State			
I-3 Expenses - RUTF	\$ 93,148	\$ 93,148	\$ 0
Total Treasurer of State	<u>\$ 93,148</u>	<u>\$ 93,148</u>	<u>\$ 0</u>

Iowa Public Employees Retirement System

The Iowa Public Employees' Retirement System (IPERS) administers the retirement benefits for many of Iowa's public employees. Iowa's public employers use IPERS benefits to attract and retain qualified public personnel in public service. The benefits help public employees care for themselves during retirement.



The Governor is recommending an appropriation of \$17.6 million from the IPERS Trust Fund for FY 2012 for administration of the Fund. This is no change compared to estimated FY 2011.

Other Fund Recommendations

	<u>Estimated FY 2011</u>	<u>Gov Rec FY 2012</u>	<u>Gov Rec vs Est. FY 2011</u>
<u>IPERS Administration</u>			
IPERS Administration	\$ 17,686,968	\$ 17,686,968	\$ 0
Total IPERS Administration	<u>\$ 17,686,968</u>	<u>\$ 17,686,968</u>	<u>\$ 0</u>

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Appendix A

General Fund Tracking

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Administration and Regulation

General Fund

	Actual FY 2010 (1)	Initial Est FY 2011 (2)	\$84M Reduction FY 2011 (3)	Estimated FY 2011 (2)	Gov Rec FY 2012 (5)	Gov Rec FY12 vs Est FY2011 (6)	Gov Rec FY 2013 (7)	Gov Rec FY13 vs Gov Rec FY12 (8)
<u>Administrative Services, Dept. of</u>								
Administrative Services								
Administrative Services, Dept.	\$ 4,814,309	\$ 4,814,309	\$ -335,245	\$ 4,479,064	\$ 4,210,319	\$ -268,745	\$ 4,210,319	\$ 0
Utilities	3,127,085	3,127,085	0	3,127,085	2,939,460	-187,625	2,939,460	0
Terrace Hill Operations	0	0	0	0	405,914	405,914	405,914	0
Technology Procurement	0	2,300,000	-186,831	2,113,169	0	-2,113,169	0	0
I3 Distribution	0	0	0	0	3,478,000	3,478,000	3,478,000	0
Iowa Building Operations	0	0	0	0	1,018,185	1,018,185	1,018,185	0
Total Administrative Services, Dept. of	\$ 7,941,394	\$ 10,241,394	\$ -522,076	\$ 9,719,318	\$ 12,051,878	\$ 2,332,560	\$ 12,051,878	\$ 0
<u>Auditor of State</u>								
Auditor Of State								
Auditor of State - General Office	\$ 814,921	\$ 905,468	\$ 0	\$ 905,468	\$ 905,468	\$ 0	\$ 905,468	\$ 0
Total Auditor of State	\$ 814,921	\$ 905,468	\$ 0	\$ 905,468	\$ 905,468	\$ 0	\$ 905,468	\$ 0
<u>Ethics and Campaign Disclosure</u>								
Campaign Finance Disclosure								
Ethics & Campaign Disclosure Board	\$ 470,700	\$ 537,256	\$ -165,170	\$ 372,086	\$ 522,086	\$ 150,000	\$ 522,086	\$ 0
Total Ethics and Campaign Disclosure	\$ 470,700	\$ 537,256	\$ -165,170	\$ 372,086	\$ 522,086	\$ 150,000	\$ 522,086	\$ 0
<u>Commerce, Dept. of</u>								
Alcoholic Beverages								
Alcoholic Beverages Operations	\$ 1,806,444	\$ 1,786,444	\$ -328,581	\$ 1,457,863	\$ 1,370,391	\$ -87,472	\$ 1,370,391	\$ 0
Banking Division								
Banking Division	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,320,570	\$ 8,320,570	\$ 8,320,570	\$ 0
Credit Union Division								
Credit Union Division	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,624,315	\$ 1,624,315	\$ 1,624,315	\$ 0
Insurance Division								
Senior Health Insurance Information Program	\$ 47,028	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Insurance Division	0	0	0	0	4,684,249	4,684,249	4,684,249	0
Total Insurance Division	\$ 47,028	\$ 0	\$ 0	\$ 0	\$ 4,684,249	\$ 4,684,249	\$ 4,684,249	\$ 0
Professional Licensing and Reg.								
Professional Licensing Bureau	\$ 810,498	\$ 810,498	\$ -162,250	\$ 648,248	\$ 609,353	\$ -38,895	\$ 609,353	\$ 0
Utilities Division								
Utilities Division	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,327,796	\$ 7,327,796	\$ 7,327,796	\$ 0
Total Commerce, Dept. of	\$ 2,663,970	\$ 2,596,942	\$ -490,831	\$ 2,106,111	\$ 23,936,674	\$ 21,830,563	\$ 23,936,674	\$ 0

Administration and Regulation

General Fund

	Actual FY 2010 (1)	Initial Est FY 2011 (2)	\$84M Reduction FY 2011 (3)	Estimated FY 2011 (2)	Gov Rec FY 2012 (5)	Gov Rec FY12 vs Est FY2011 (6)	Gov Rec FY 2013 (7)	Gov Rec FY13 vs Gov Rec FY12 (8)
Governor								
Governor's Office								
Governor/Lt. Governor's Office	\$ 2,064,471	\$ 2,064,471	\$ -91,719	\$ 1,972,752	\$ 1,933,307	\$ -39,445	\$ 1,933,307	\$ 0
Administrative Rules Coordinator	127,167	127,167	-3,677	123,490	121,020	-2,470	121,020	0
Terrace Hill Quarters	394,291	130,962	-3,887	127,075	124,533	-2,542	124,533	0
National Governor's Association	70,783	70,783	0	70,783	70,783	0	70,783	0
State-Federal Relations	41,958	41,958	-1,126	40,832	38,382	-2,450	38,382	0
Total Governor's Office	\$ 2,698,670	\$ 2,435,341	\$ -100,409	\$ 2,334,932	\$ 2,288,025	\$ -46,907	\$ 2,288,025	\$ 0
Governor Elect Expenses								
Governor Elect Expenses	\$ 0	\$ 10,000	\$ 0	\$ 10,000	\$ 0	\$ -10,000	\$ 0	\$ 0
Total Governor	\$ 2,698,670	\$ 2,445,341	\$ -100,409	\$ 2,344,932	\$ 2,288,025	\$ -56,907	\$ 2,288,025	\$ 0
Governor's Office of Drug Control Policy								
Office of Drug Control Policy								
Drug Policy Coordinator	\$ 313,531	\$ 357,866	\$ -11,012	\$ 346,854	\$ 326,043	\$ -20,811	\$ 326,043	\$ 0
Total Governor's Office of Drug Control Policy	\$ 313,531	\$ 357,866	\$ -11,012	\$ 346,854	\$ 326,043	\$ -20,811	\$ 326,043	\$ 0
Human Rights, Dept. of								
Human Rights, Department of								
Human Rights Administration	\$ 274,773	\$ 274,773	\$ -68,670	\$ 206,103	\$ 235,890	\$ 29,787	\$ 235,890	\$ 0
Community Advocacy and Services	0	1,247,926	-123,679	1,124,247	1,056,792	-67,455	1,056,792	0
Asian and Pacific Islanders	120,087	0	0	0	0	0	0	0
Deaf Services	340,913	0	0	0	0	0	0	0
Persons with Disabilities	187,408	0	0	0	0	0	0	0
Latino Affairs	160,290	0	0	0	0	0	0	0
Status of Women	284,295	0	0	0	0	0	0	0
Status of African Americans	150,116	0	0	0	0	0	0	0
Criminal & Juvenile Justice	1,284,725	1,284,725	-142,287	1,142,438	1,073,892	-68,546	1,073,892	0
Status of Native Americans	4,817	0	0	0	0	0	0	0
Total Human Rights, Dept. of	\$ 2,807,424	\$ 2,807,424	\$ -334,636	\$ 2,472,788	\$ 2,366,574	\$ -106,214	\$ 2,366,574	\$ 0

Administration and Regulation

General Fund

	Actual FY 2010 (1)	Initial Est FY 2011 (2)	\$84M Reduction FY 2011 (3)	Estimated FY 2011 (2)	Gov Rec FY 2012 (5)	Gov Rec FY12 vs Est FY2011 (6)	Gov Rec FY 2013 (7)	Gov Rec FY13 vs Gov Rec FY12 (8)
<u>Inspections & Appeals, Dept. of</u>								
Inspections and Appeals, Dept. of								
Child Advocacy Board	\$ 2,628,330	\$ 2,920,367	\$ -240,077	\$ 2,680,290	\$ 2,519,473	\$ -160,817	\$ 2,519,473	\$ 0
Employment Appeal Board	46,318	46,318	-1,408	44,910	42,215	-2,695	42,215	0
Administration Division	1,804,510	1,984,510	-337,662	1,646,848	1,611,061	-35,787	1,611,061	0
Administrative Hearings Division	609,585	609,585	-20,252	589,333	553,973	-35,360	553,973	0
Investigations Division	1,307,666	1,365,570	-122,337	1,243,233	1,168,639	-74,594	1,168,639	0
Health Facilities Division	2,011,845	4,030,108	-239,960	3,790,148	3,562,739	-227,409	3,562,739	0
Total Inspections and Appeals, Dept. of	\$ 8,408,254	\$ 10,956,458	\$ -961,696	\$ 9,994,762	\$ 9,458,100	\$ -536,662	\$ 9,458,100	\$ 0
<u>Racing Commission</u>								
Pari-Mutuel Regulation	\$ 2,637,614	\$ 2,637,614	\$ -126,174	\$ 2,511,440	\$ 2,360,754	\$ -150,686	\$ 2,360,754	\$ 0
Riverboat Regulation	3,034,862	3,200,978	-122,878	3,078,100	2,893,414	-184,686	2,893,414	0
Total Racing Commission	\$ 5,672,476	\$ 5,838,592	\$ -249,052	\$ 5,589,540	\$ 5,254,168	\$ -335,372	\$ 5,254,168	\$ 0
Total Inspections & Appeals, Dept. of	\$ 14,080,730	\$ 16,795,050	\$ -1,210,748	\$ 15,584,302	\$ 14,712,268	\$ -872,034	\$ 14,712,268	\$ 0
<u>Management, Dept. of</u>								
Management, Dept. of								
Department Operations	\$ 2,730,360	\$ 2,236,642	\$ -243,314	\$ 1,993,328	\$ 2,163,998	\$ 170,670	\$ 2,163,998	\$ 0
Grants Enterprise Management	0	175,000	-4,330	170,670	0	-170,670	0	0
Total Management, Dept. of	\$ 2,730,360	\$ 2,411,642	\$ -247,644	\$ 2,163,998	\$ 2,163,998	\$ 0	\$ 2,163,998	\$ 0
<u>Rebuild Iowa Office</u>								
Rebuild Iowa Office								
Rebuild Iowa Office	\$ 178,449	\$ 647,014	\$ -23,438	\$ 623,576	\$ 0	\$ -623,576	\$ 0	\$ 0
Total Rebuild Iowa Office	\$ 178,449	\$ 647,014	\$ -23,438	\$ 623,576	\$ 0	\$ -623,576	\$ 0	\$ 0
<u>Revenue, Dept. of</u>								
Revenue, Dept. of								
Revenue, Department of	\$ 22,729,219	\$ 22,729,219	\$ -4,103,961	\$ 18,625,258	\$ 17,507,743	\$ -1,117,515	\$ 17,507,743	\$ 0
Revenue Examiners	0	325,000	-8,281	316,719	297,716	-19,003	297,716	0
State Debt Coordinator	300,000	0	0	0	0	0	0	0
Total Revenue, Dept. of	\$ 23,029,219	\$ 23,054,219	\$ -4,112,242	\$ 18,941,977	\$ 17,805,459	\$ -1,136,518	\$ 17,805,459	\$ 0

Administration and Regulation

General Fund

	Actual FY 2010 (1)	Initial Est FY 2011 (2)	\$84M Reduction FY 2011 (3)	Estimated FY 2011 (2)	Gov Rec FY 2012 (5)	Gov Rec FY12 vs Est FY2011 (6)	Gov Rec FY 2013 (7)	Gov Rec FY13 vs Gov Rec FY12 (8)
<u>Secretary of State</u>								
Secretary of State								
Secretary of State - Operations	\$ 2,895,585	\$ 2,895,585	\$ 0	\$ 2,895,585	\$ 2,895,585	\$ 0	\$ 2,895,585	\$ 0
Redistricting	0	0	0	0	75,000	75,000	75,000	0
Total Secretary of State	\$ 2,895,585	\$ 2,895,585	\$ 0	\$ 2,895,585	\$ 2,970,585	\$ 75,000	\$ 2,970,585	\$ 0
<u>Treasurer of State</u>								
Treasurer of State								
Treasurer - General Office	\$ 854,289	\$ 854,289	\$ 0	\$ 854,289	\$ 854,289	\$ 0	\$ 854,289	\$ 0
Total Treasurer of State	\$ 854,289	\$ 854,289	\$ 0	\$ 854,289	\$ 854,289	\$ 0	\$ 854,289	\$ 0
Total Administration and Regulation	\$ 61,479,242	\$ 66,549,490	\$ -7,218,206	\$ 59,331,284	\$ 80,903,347	\$ 21,572,063	\$ 80,903,347	\$ 0

Appendix B

Other Funds Tracking

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Administration and Regulation

Other Fund

	Actual FY 2010 (1)	Estimated FY 2011 (2)	Gov Rec FY 2012 (3)	Gov Rec FY12 vs FY 2011 (4)	Gov Rec FY 2013 (5)	Gov Rec FY13 vs Gov Rec FY 12 (6)
<u>Administrative Services, Dept. of</u>						
Administrative Services						
DAS Operations - FRRF	\$ 100,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Terrace Hill Operations - CRF	0	168,494	0	-168,494	0	0
Autism Coverage - UST	0	140,000	0	-140,000	0	0
Medication Therapy Management - UST	0	543,000	0	-543,000	0	0
Total Administrative Services, Dept. of	\$ 100,000	\$ 851,494	\$ 0	\$ -851,494	\$ 0	\$ 0
<u>Commerce, Dept. of</u>						
Banking Division						
Banking Division - CMRF	\$ 8,662,670	\$ 8,851,670	\$ 0	\$ -8,851,670	\$ 0	\$ 0
Credit Union Division						
Credit Union Division - CMRF	\$ 1,727,995	\$ 1,727,995	\$ 0	\$ -1,727,995	\$ 0	\$ 0
Insurance Division						
Insurance Division Operations - CMRF	\$ 0	\$ 55,000	\$ 0	\$ -55,000	\$ 0	\$ 0
Insurance Division - CMRF	4,881,216	4,928,244	0	-4,928,244	0	0
Insurance Information Exchange - UST	0	150,000	0	-150,000	0	0
Total Insurance Division	\$ 4,881,216	\$ 5,133,244	\$ 0	\$ -5,133,244	\$ 0	\$ 0
Professional Licensing and Reg.						
Housing Improvement Fund Field Auditor	\$ 62,317	\$ 62,317	\$ 62,317	\$ 0	\$ 62,317	\$ 0
Utilities Division						
Utilities Division - CMRF	\$ 8,256,654	\$ 8,173,069	\$ 0	\$ -8,173,069	\$ 0	\$ 0
Total Commerce, Dept. of	\$ 23,590,852	\$ 23,948,295	\$ 62,317	\$ -23,885,978	\$ 62,317	\$ 0
<u>Human Rights, Dept. of</u>						
Human Rights, Department of						
Public Safety Advisory Board - UST	\$ 0	\$ 140,000	\$ 0	\$ -140,000	\$ 0	\$ 0
Total Human Rights, Dept. of	\$ 0	\$ 140,000	\$ 0	\$ -140,000	\$ 0	\$ 0

Administration and Regulation

Other Fund

	Actual FY 2010 (1)	Estimated FY 2011 (2)	Gov Rec FY 2012 (3)	Gov Rec FY12 vs FY 2011 (4)	Gov Rec FY 2013 (5)	Gov Rec FY13 vs Gov Rec FY 12 (6)
<u>Inspections & Appeals, Dept. of</u>						
Inspections and Appeals, Dept. of						
DIA Health Facility - FRRF	\$ 400,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
DIA - RUTF	1,623,897	1,623,897	1,623,897	0	1,623,897	0
DIA Asst Living/Adult Day Care - SLTF	1,339,527	0	0	0	0	0
Total Inspections & Appeals, Dept. of	\$ 3,363,424	\$ 1,623,897	\$ 1,623,897	\$ 0	\$ 1,623,897	\$ 0
<u>Management, Dept. of</u>						
Management, Dept. of						
DOM Operations - RUTF	\$ 56,000	\$ 56,000	\$ 56,000	\$ 0	\$ 56,000	\$ 0
DOM Operations - FRRF	200,000	0	0	0	0	0
DOM Operations - CRF	0	260,000	0	-260,000	0	0
Total Management, Dept. of	\$ 256,000	\$ 316,000	\$ 56,000	\$ -260,000	\$ 56,000	\$ 0
<u>IPERS Administration</u>						
IPERS Administration						
IPERS Administration	\$ 18,001,480	\$ 17,686,968	\$ 17,686,968	\$ 0	\$ 17,686,968	\$ 0
Total IPERS Administration	\$ 18,001,480	\$ 17,686,968	\$ 17,686,968	\$ 0	\$ 17,686,968	\$ 0
<u>Revenue, Dept. of</u>						
Revenue, Dept. of						
Motor Fuel Tax Admin - MVFT	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 0	\$ 1,305,775	\$ 0
Total Revenue, Dept. of	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 0	\$ 1,305,775	\$ 0
<u>Treasurer of State</u>						
Treasurer of State						
I-3 Expenses - RUTF	\$ 93,148	\$ 93,148	\$ 93,148	\$ 0	\$ 93,148	\$ 0
Total Treasurer of State	\$ 93,148	\$ 93,148	\$ 93,148	\$ 0	\$ 93,148	\$ 0
Total Administration and Regulation	\$ 46,710,679	\$ 45,965,577	\$ 20,828,105	\$ -25,137,472	\$ 20,828,105	\$ 0

Appendix C

FTE Position Tracking

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Administration and Regulation

FTE

	Actual FY 2010 (1)	Estimated FY 2011 (2)	Gov Rec FY 2012 (3)	Gov Rec FY12 vs FY 2011 (4)	Gov Rec FY 2013 (5)	Gov Rec FY13 vs Gov Rec FY 12 (6)
<u>Administrative Services, Dept. of</u>						
Administrative Services						
Iowa Building Operations	0.00	0.00	4.00	4.00	4.00	0.00
Administrative Services, Dept.	87.33	80.30	84.18	3.88	84.18	0.00
Utilities	0.96	1.00	1.00	0.00	1.00	0.00
Terrace Hill Operations	0.00	0.00	6.88	6.88	6.88	0.00
Terrace Hill Operations - CRF	0.10	6.38	0.00	-6.38	0.00	0.00
Total Administrative Services, Dept. of	88.39	87.68	96.06	8.38	96.06	0.00
<u>Auditor of State</u>						
Auditor Of State						
Auditor of State - General Office	103.70	103.00	103.00	0.00	103.00	0.00
Total Auditor of State	103.70	103.00	103.00	0.00	103.00	0.00
<u>Ethics and Campaign Disclosure</u>						
Campaign Finance Disclosure						
Ethics & Campaign Disclosure Board	5.36	5.00	4.00	-1.00	4.00	0.00
Total Ethics and Campaign Disclosure	5.36	5.00	4.00	-1.00	4.00	0.00
<u>Commerce, Dept. of</u>						
Alcoholic Beverages						
Alcoholic Beverages Operations	23.35	31.00	21.00	-10.00	21.00	0.00
Total Alcoholic Beverages	23.35	31.00	21.00	-10.00	21.00	0.00
Banking Division						
Banking Division	0.00	0.00	80.00	80.00	80.00	0.00
Banking Division - CMRF	67.87	73.00	0.00	-73.00	0.00	0.00
Total Banking Division	67.87	73.00	80.00	7.00	80.00	0.00
Credit Union Division						
Credit Union Division	0.00	0.00	19.00	19.00	19.00	0.00
Credit Union Division - CMRF	14.05	14.00	0.00	-14.00	0.00	0.00
Total Credit Union Division	14.05	14.00	19.00	5.00	19.00	0.00

Administration and Regulation

FTE

	Actual FY 2010 (1)	Estimated FY 2011 (2)	Gov Rec FY 2012 (3)	Gov Rec FY12 vs FY 2011 (4)	Gov Rec FY 2013 (5)	Gov Rec FY13 vs Gov Rec FY 12 (6)
Insurance Division						
Insurance Division	0.00	0.00	105.50	105.50	105.50	0.00
Insurance Division Operations - CMRF	0.00	1.00	0.00	-1.00	0.00	0.00
Insurance Division - CMRF	94.23	106.50	0.00	-106.50	0.00	0.00
Total Insurance Division	94.23	107.50	105.50	-2.00	105.50	0.00
Professional Licensing and Reg.						
Professional Licensing Bureau	11.60	12.00	12.00	0.00	12.00	0.00
Total Professional Licensing and Reg.	11.60	12.00	12.00	0.00	12.00	0.00
Utilities Division						
Utilities Division	0.03	0.00	79.00	79.00	79.00	0.00
Utilities Division - CMRF	63.82	79.00	0.00	-79.00	0.00	0.00
Total Utilities Division	63.85	79.00	79.00	0.00	79.00	0.00
Total Commerce, Dept. of	274.95	316.50	316.50	0.00	316.50	0.00
<u>Governor</u>						
Governor's Office						
Governor/Lt. Governor's Office	20.19	17.00	17.00	0.00	17.00	0.00
Administrative Rules Coordinator	1.83	2.00	2.00	0.00	2.00	0.00
Terrace Hill Quarters	8.62	1.88	1.88	0.00	1.88	0.00
State-Federal Relations	2.26	2.00	2.00	0.00	2.00	0.00
Total Governor	32.90	22.88	22.88	0.00	22.88	0.00
<u>Governor's Office of Drug Control Policy</u>						
Office of Drug Control Policy						
Drug Policy Coordinator	7.74	8.02	8.00	-0.02	8.00	0.00
Total Governor's Office of Drug Control Policy	7.74	8.02	8.00	-0.02	8.00	0.00
<u>Human Rights, Dept. of</u>						
Human Rights, Department of						
Human Rights Administration	6.57	5.09	7.00	1.91	7.00	0.00
Community Advocacy and Services	0.16	14.50	17.00	2.50	17.00	0.00
Asian and Pacific Islanders	0.97	0.00	0.00	0.00	0.00	0.00
Deaf Services	4.21	0.00	0.00	0.00	0.00	0.00
Persons with Disabilities	2.93	0.00	0.00	0.00	0.00	0.00
Latino Affairs	0.97	0.00	0.00	0.00	0.00	0.00
Status of Women	2.37	0.00	0.00	0.00	0.00	0.00
Status of African Americans	1.90	0.00	0.00	0.00	0.00	0.00
Criminal & Juvenile Justice	11.28	12.08	10.00	-2.08	10.00	0.00
Public Safety Advisory Board - UST	0.00	2.00	0.00	-2.00	0.00	0.00
Total Human Rights, Dept. of	31.36	33.67	34.00	0.33	34.00	0.00

Administration and Regulation

FTE

	Actual FY 2010 (1)	Estimated FY 2011 (2)	Gov Rec FY 2012 (3)	Gov Rec FY12 vs FY 2011 (4)	Gov Rec FY 2013 (5)	Gov Rec FY13 vs Gov Rec FY 12 (6)
<u>Inspections & Appeals, Dept. of</u>						
Inspections and Appeals, Dept. of						
Child Advocacy Board	39.30	40.80	40.80	0.00	40.80	0.00
Employment Appeal Board	13.42	14.00	14.00	0.00	14.00	0.00
Administration Division	34.59	37.40	37.40	0.00	37.40	0.00
Administrative Hearings Division	21.79	23.00	23.00	0.00	23.00	0.00
Investigations Division	45.79	58.50	58.50	0.00	58.50	0.00
Health Facilities Division	129.01	132.75	134.75	2.00	134.75	0.00
Total Inspections and Appeals, Dept. of	283.89	306.45	308.45	2.00	308.45	0.00
Racing Commission						
Pari-Mutuel Regulation	24.14	28.53	28.53	0.00	28.53	0.00
Riverboat Regulation	36.46	44.22	44.22	0.00	44.22	0.00
Total Racing Commission	60.59	72.75	72.75	0.00	72.75	0.00
Total Inspections & Appeals, Dept. of	344.49	379.20	381.20	2.00	381.20	0.00
<u>Management, Dept. of</u>						
Management, Dept. of						
Department Operations	26.36	25.00	25.00	0.00	25.00	0.00
Total Management, Dept. of	26.36	25.00	25.00	0.00	25.00	0.00
<u>IPERS Administration</u>						
IPERS Administration						
IPERS Administration	79.18	90.00	90.13	0.13	90.13	0.00
Total IPERS Administration	79.18	90.00	90.13	0.13	90.13	0.00
<u>Rebuild Iowa Office</u>						
Rebuild Iowa Office						
Rebuild Iowa Office	9.95	13.00	0.00	-13.00	0.00	0.00
Total Rebuild Iowa Office	9.95	13.00	0.00	-13.00	0.00	0.00
<u>Revenue, Dept. of</u>						
Revenue, Dept. of						
Revenue, Department of	322.98	328.88	298.48	-30.40	298.48	0.00
Revenue Examiners	0.00	5.00	5.00	0.00	5.00	0.00
State Debt Coordinator	0.00	3.00	3.00	0.00	3.00	0.00
Total Revenue, Dept. of	322.98	336.88	306.48	-30.40	306.48	0.00

Administration and Regulation

FTE

	Actual FY 2010 (1)	Estimated FY 2011 (2)	Gov Rec FY 2012 (3)	Gov Rec FY12 vs FY 2011 (4)	Gov Rec FY 2013 (5)	Gov Rec FY13 vs Gov Rec FY 12 (6)
<u>Secretary of State</u>						
Secretary of State						
Secretary of State - Operations	35.05	46.00	45.00	-1.00	45.00	0.00
Redistricting	0.00	0.00	3.00	3.00	3.00	0.00
Total Secretary of State	35.05	46.00	48.00	2.00	48.00	0.00
<u>Treasurer of State</u>						
Treasurer of State						
Treasurer - General Office	26.13	28.80	28.80	0.00	28.80	0.00
Total Treasurer of State	26.13	28.80	28.80	0.00	28.80	0.00
Total Administration and Regulation	1,388.54	1,495.63	1,464.05	-31.58	1,464.05	0.00

NOTE: The FTE positions in this table represent the positions funded through Department accounts that receive appropriated dollars. The FTE positions funded from all sources are available from the LSA upon request.

Appendix D

Historical Appropriations FY 2004 – Gov. Rec. FY 2012

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Administration and Regulation

General Fund

	Actual FY 2004 (1)	Actual FY 2005 (2)	Actual FY 2006 (3)	Actual FY 2007 (4)	Actual FY 2008 (5)	Actual FY 2009 (6)	Actual FY 2010 (7)	Estimated FY 2011 (8)	Gov Rec FY 2012 (9)
<u>Administrative Services, Dept. of</u>									
Administrative Services									
Administrative Services, Dept.	\$ 17,510,688	\$ 5,248,434	\$ 5,048,824	\$ 6,096,632	\$ 6,469,186	\$ 6,316,905	\$ 4,814,309	\$ 4,479,064	\$ 4,210,319
Utilities	0	2,576,000	3,080,865	4,080,865	3,824,800	3,643,197	3,127,085	3,127,085	2,939,460
Terrace Hill Operations	0	0	0	0	0	0	0	0	405,914
Deferred Compensation Program	55,230	0	0	0	0	0	0	0	0
Shuttle Service	0	0	0	0	120,000	0	0	0	0
DAS Distribution Account	0	1,032,852	-71,714	0	0	0	0	0	0
DAS - Revolving Fund	0	1,889,610	0	0	0	0	0	0	0
Financial Administration	0	0	200,000	200,000	0	0	0	0	0
Technology Procurement	0	0	0	0	0	0	0	2,113,169	0
I3 Distribution	0	0	0	0	0	0	0	0	3,478,000
Iowa Building Operations	0	0	0	0	0	0	0	0	1,018,185
Total Administrative Services, Dept. of	\$ 17,565,918	\$ 10,746,896	\$ 8,257,975	\$ 10,377,497	\$ 10,413,986	\$ 9,960,102	\$ 7,941,394	\$ 9,719,318	\$ 12,051,878
<u>Auditor of State</u>									
Auditor Of State									
Auditor of State - General Office	\$ 1,147,676	\$ 1,172,208	\$ 1,207,341	\$ 1,211,873	\$ 1,249,178	\$ 1,233,691	\$ 814,921	\$ 905,468	\$ 905,468
Total Auditor of State	\$ 1,147,676	\$ 1,172,208	\$ 1,207,341	\$ 1,211,873	\$ 1,249,178	\$ 1,233,691	\$ 814,921	\$ 905,468	\$ 905,468
<u>Ethics and Campaign Disclosure</u>									
Campaign Finance Disclosure									
Ethics & Campaign Disclosure Board	\$ 412,332	\$ 433,245	\$ 487,023	\$ 512,669	\$ 532,122	\$ 537,256	\$ 470,700	\$ 372,086	\$ 522,086
Total Ethics and Campaign Disclosure	\$ 412,332	\$ 433,245	\$ 487,023	\$ 512,669	\$ 532,122	\$ 537,256	\$ 470,700	\$ 372,086	\$ 522,086
<u>Commerce, Dept. of</u>									
Alcoholic Beverages									
Alcoholic Beverages Operations	\$ 1,876,497	\$ 1,883,441	\$ 1,930,962	\$ 2,057,289	\$ 2,079,509	\$ 2,080,358	\$ 1,806,444	\$ 1,457,863	\$ 1,370,391
Banking Division									
Banking Division	\$ 6,360,637	\$ 6,364,545	\$ 7,059,508	\$ 7,594,741	\$ 8,200,316	\$ 8,662,670	\$ 0	\$ 0	\$ 8,320,570
Credit Union Division									
Credit Union Division	\$ 1,380,786	\$ 1,382,568	\$ 1,455,874	\$ 1,517,726	\$ 1,671,740	\$ 1,727,995	\$ 0	\$ 0	\$ 1,624,315
Insurance Division									
Senior Health Insurance Information Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 59,100	\$ 47,028	\$ 0	\$ 0
Health Insurance Oversight	0	0	0	0	0	78,800	0	0	0
Insurance Division	3,860,184	3,870,891	4,517,481	4,655,809	4,857,123	4,881,216	0	0	4,684,249
School Health Insurance Reform	14,662	0	0	0	0	0	0	0	0
Long Term Care	0	0	300,000	0	0	0	0	0	0
Total Insurance Division	\$ 3,874,846	\$ 3,870,891	\$ 4,817,481	\$ 4,655,809	\$ 4,857,123	\$ 5,019,116	\$ 47,028	\$ 0	\$ 4,684,249
Professional Licensing and Reg.									
Professional Licensing Bureau	\$ 857,665	\$ 782,671	\$ 863,462	\$ 898,343	\$ 945,982	\$ 933,521	\$ 810,498	\$ 648,248	\$ 609,353
Utilities Division									
Utilities Division	\$ 6,894,696	\$ 6,898,108	\$ 7,230,820	\$ 7,266,919	\$ 7,573,402	\$ 7,795,527	\$ 0	\$ 0	\$ 7,327,796
Total Commerce, Dept. of	\$ 21,245,127	\$ 21,182,225	\$ 23,358,107	\$ 23,990,827	\$ 25,328,072	\$ 26,219,187	\$ 2,663,970	\$ 2,106,111	\$ 23,936,674

Administration and Regulation

General Fund

	Actual FY 2004 (1)	Actual FY 2005 (2)	Actual FY 2006 (3)	Actual FY 2007 (4)	Actual FY 2008 (5)	Actual FY 2009 (6)	Actual FY 2010 (7)	Estimated FY 2011 (8)	Gov Rec FY 2012 (9)
<u>Governor</u>									
Governor's Office									
Presidential Electors	\$ 0	\$ 581	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Governor/Lt. Governor's Office	1,540,820	1,569,857	1,823,111	1,945,326	2,224,462	2,534,982	2,064,471	1,972,752	1,933,307
Administrative Rules Coordinator	136,800	136,458	150,013	154,755	158,873	175,552	127,167	123,490	121,020
Terrace Hill Quarters	106,852	343,149	378,633	506,310	492,593	515,367	394,291	127,075	124,533
National Governor's Association	64,393	164,393	64,393	80,600	80,600	80,600	70,783	70,783	70,783
State-Federal Relations	111,518	111,236	115,748	123,927	131,222	141,235	41,958	40,832	38,382
Total Governor's Office	\$ 1,960,383	\$ 2,325,675	\$ 2,531,898	\$ 2,810,918	\$ 3,087,750	\$ 3,447,736	\$ 2,698,670	\$ 2,334,932	\$ 2,288,025
Governor Elect Expenses									
Governor Elect Expenses	\$ 0	\$ 0	\$ 0	\$ 170,000	\$ 0	\$ 0	\$ 0	\$ 10,000	\$ 0
Total Governor	\$ 1,960,383	\$ 2,325,675	\$ 2,531,898	\$ 2,980,918	\$ 3,087,750	\$ 3,447,736	\$ 2,698,670	\$ 2,344,932	\$ 2,288,025
<u>Governor's Office of Drug Control Policy</u>									
Office of Drug Control Policy									
Drug Policy Coordinator	\$ 255,033	\$ 263,195	\$ 307,730	\$ 309,048	\$ 346,731	\$ 357,866	\$ 313,531	\$ 346,854	\$ 326,043
Drug Task Forces	0	0	0	0	1,400,000	1,729,812	0	0	0
Total Governor's Office of Drug Control Policy	\$ 255,033	\$ 263,195	\$ 307,730	\$ 309,048	\$ 1,746,731	\$ 2,087,678	\$ 313,531	\$ 346,854	\$ 326,043
<u>Human Rights, Dept. of</u>									
Human Rights, Department of									
Human Rights Administration	\$ 264,762	\$ 312,660	\$ 317,028	\$ 326,425	\$ 356,535	\$ 359,087	\$ 274,773	\$ 206,103	\$ 235,890
Community Advocacy and Services	0	0	0	0	0	0	0	1,124,247	1,056,792
Asian and Pacific Islanders	0	0	6,000	86,000	127,093	149,658	120,087	0	0
Deaf Services	363,591	362,710	374,367	390,315	413,700	424,859	340,913	0	0
Persons with Disabilities	185,429	184,971	193,531	194,212	206,221	233,555	187,408	0	0
Latino Affairs	167,131	166,718	170,749	179,433	191,035	199,759	160,290	0	0
Status of Women	330,368	329,530	335,501	343,555	353,203	354,299	284,295	0	0
Status of African Americans	118,599	118,296	121,655	134,725	372,066	187,080	150,116	0	0
Criminal & Juvenile Justice	404,775	403,774	827,398	1,098,026	1,587,333	1,601,076	1,284,725	1,142,438	1,073,892
LIHEAP State Funds	0	0	3,000,000	0	0	0	0	0	0
Dev., Assess. & Resolution Prog.	0	0	0	0	0	9,850	0	0	0
Status of Native Americans	0	0	0	0	0	5,910	4,817	0	0
Total Human Rights, Dept. of	\$ 1,834,655	\$ 1,878,659	\$ 5,346,229	\$ 2,752,691	\$ 3,607,186	\$ 3,525,133	\$ 2,807,424	\$ 2,472,788	\$ 2,366,574

Administration and Regulation

General Fund

	Actual FY 2004 (1)	Actual FY 2005 (2)	Actual FY 2006 (3)	Actual FY 2007 (4)	Actual FY 2008 (5)	Actual FY 2009 (6)	Actual FY 2010 (7)	Estimated FY 2011 (8)	Gov Rec FY 2012 (9)
<u>Inspections & Appeals, Dept. of</u>									
Inspections and Appeals, Dept. of									
Child Advocacy Board	\$ 1,757,187	\$ 1,962,059	\$ 2,068,667	\$ 2,218,308	\$ 2,751,058	\$ 2,860,637	\$ 2,628,330	\$ 2,680,290	\$ 2,519,473
Employment Appeal Board	35,304	52,869	54,600	56,294	58,117	57,724	46,318	44,910	42,215
Administration Division	739,386	1,661,342	1,577,318	1,711,675	2,209,075	2,248,855	1,804,510	1,646,848	1,611,061
Administrative Hearings Division	615,575	614,114	634,647	680,533	708,962	759,690	609,585	589,333	553,973
Investigations Division	1,410,839	1,407,295	1,484,421	1,526,415	1,599,591	1,629,666	1,307,666	1,243,233	1,168,639
Health Facilities Division	2,282,598	2,276,836	2,419,742	2,412,647	2,498,437	2,507,242	2,011,845	3,790,148	3,562,739
Inspections Division	753,466	0	0	0	0	0	0	0	0
Targeted Small Business Cert.	0	0	0	150,000	0	0	0	0	0
Total Inspections and Appeals, Dept. of	\$ 7,594,355	\$ 7,974,515	\$ 8,239,395	\$ 8,755,872	\$ 9,825,240	\$ 10,063,814	\$ 8,408,254	\$ 9,994,762	\$ 9,458,100
<u>Racing Commission</u>									
Pari-Mutuel Regulation	\$ 2,206,967	\$ 2,208,807	\$ 2,617,511	\$ 2,671,410	\$ 2,790,551	\$ 2,930,682	\$ 2,637,614	\$ 2,511,440	\$ 2,360,754
Riverboat Regulation	1,810,581	1,863,403	2,491,949	3,199,440	3,207,944	3,372,069	3,034,862	3,078,100	2,893,414
Pari-Mutual Investigations	0	217,161	0	0	0	0	0	0	0
Total Racing Commission	\$ 4,017,548	\$ 4,289,371	\$ 5,109,460	\$ 5,870,850	\$ 5,998,495	\$ 6,302,751	\$ 5,672,476	\$ 5,589,540	\$ 5,254,168
Total Inspections & Appeals, Dept. of	\$ 11,611,903	\$ 12,263,887	\$ 13,348,855	\$ 14,626,722	\$ 15,823,735	\$ 16,366,565	\$ 14,080,730	\$ 15,584,302	\$ 14,712,268
<u>Management, Dept. of</u>									
Management, Dept. of									
Department Operations	\$ 2,143,194	\$ 2,164,904	\$ 2,244,335	\$ 2,313,941	\$ 3,178,337	\$ 3,253,620	\$ 2,730,360	\$ 1,993,328	\$ 2,163,998
Enterprise Resource Planning	57,582	57,435	57,435	119,435	0	0	0	0	0
Local Government Innovation Fund	977,500	0	0	300,000	300,000	0	0	0	0
Charter Agency Grant Fund Appr	2,967,375	0	0	0	0	0	0	0	0
Salary Model Administrator	0	123,598	127,936	131,792	0	0	0	0	0
Performance Audits	0	0	216,000	108,000	0	0	0	0	0
Institute for Tomorrow's Workforce	0	0	150,000	0	0	0	0	0	0
Reinvent Government	6,207,125	0	0	0	0	0	0	0	0
DOM - LEAN/Process Improvement	0	0	0	108,000	0	0	0	0	0
Grants Enterprise Management	0	0	0	0	0	0	0	170,670	0
Total Management, Dept. of	\$ 12,352,776	\$ 2,345,937	\$ 2,795,706	\$ 3,081,168	\$ 3,478,337	\$ 3,253,620	\$ 2,730,360	\$ 2,163,998	\$ 2,163,998
<u>Rebuild Iowa Office</u>									
Rebuild Iowa Office									
Rebuild Iowa Office	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 178,449	\$ 623,576	\$ 0
Total Rebuild Iowa Office	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 178,449	\$ 623,576	\$ 0

Administration and Regulation

General Fund

	Actual FY 2004 (1)	Actual FY 2005 (2)	Actual FY 2006 (3)	Actual FY 2007 (4)	Actual FY 2008 (5)	Actual FY 2009 (6)	Actual FY 2010 (7)	Estimated FY 2011 (8)	Gov Rec FY 2012 (9)
<u>Revenue, Dept. of</u>									
Revenue, Dept. of									
Collection Costs and Fees	\$ 21,254	\$ 27,462	\$ 27,462	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
School Infrastructure Transfer	0	0	0	0	0	0	0	0	0
Revenue, Department of	24,506,391	25,205,162	27,001,429	24,460,828	26,472,699	26,332,296	22,729,219	18,625,258	17,507,743
Tax Amnesty-Auditing and Enforcement	0	0	0	0	150,000	0	0	0	0
Revenue Examiners	0	0	0	0	0	0	0	316,719	297,716
State Debt Coordinator	0	0	0	0	0	0	300,000	0	0
Total Revenue, Dept. of	\$ 24,527,645	\$ 25,232,624	\$ 27,028,891	\$ 24,460,828	\$ 26,622,699	\$ 26,332,296	\$ 23,029,219	\$ 18,941,977	\$ 17,805,459
<u>Secretary of State</u>									
Secretary of State									
Iowa Servicemens Ballot Commis	\$ 3,135	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Admin/Elections/Voter Registration	662,796	660,233	707,942	734,580	1,370,063	1,515,404	0	0	0
Secretary of State - Operations	1,619,836	1,684,012	2,003,091	2,155,151	2,012,018	1,986,241	2,895,585	2,895,585	2,895,585
Biennial Reporting	0	0	275,000	0	0	0	0	0	0
Redistricting	0	0	0	0	0	0	0	0	75,000
Help America Vote Act	765,000	0	0	0	0	0	0	0	0
Total Secretary of State	\$ 3,050,767	\$ 2,344,245	\$ 2,986,033	\$ 2,889,731	\$ 3,382,081	\$ 3,501,645	\$ 2,895,585	\$ 2,895,585	\$ 2,970,585
<u>Treasurer of State</u>									
Treasurer of State									
Treasurer - General Office	\$ 802,584	\$ 822,261	\$ 922,899	\$ 962,520	\$ 1,027,970	\$ 1,064,651	\$ 854,289	\$ 854,289	\$ 854,289
Total Treasurer of State	\$ 802,584	\$ 822,261	\$ 922,899	\$ 962,520	\$ 1,027,970	\$ 1,064,651	\$ 854,289	\$ 854,289	\$ 854,289
Total Administration and Regulation	\$ 96,766,799	\$ 81,011,056	\$ 88,578,687	\$ 88,156,492	\$ 96,299,847	\$ 97,529,560	\$ 61,479,242	\$ 59,331,284	\$ 80,903,347

Administration and Regulation

Other Fund

	Actual FY 2004 (1)	Actual FY 2005 (2)	Actual FY 2006 (3)	Actual FY 2007 (4)	Actual FY 2008 (5)	Actual FY 2009 (6)	Actual FY 2010 (7)	Estimated FY 2011 (8)	Gov Rec FY 2012 (9)
Administrative Services, Dept. of									
Administrative Services									
DAS Operations - FRRF	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 100,000	\$ 0	\$ 0
Purchasing Operations	1,325,570	0	0	0	0	0	0	0	0
Vehicle Dispatcher Operations	1,043,175	0	0	0	0	0	0	0	0
Printing Operations	1,688,394	0	0	0	0	0	0	0	0
Primary Road Approp.	465,491	491,752	0	0	0	0	0	0	0
Road Use Tax Approp.	76,059	84,951	0	0	0	0	0	0	0
Ready To Work Program	89,416	89,416	0	0	0	0	0	0	0
Terrace Hill Operations - CRF	0	0	0	0	0	0	0	168,494	0
Autism Coverage - UST	0	0	0	0	0	0	0	140,000	0
Medication Therapy Management - UST	0	0	0	0	0	0	0	543,000	0
Total Administrative Services, Dept. of	\$ 4,688,105	\$ 666,119	\$ 0	\$ 0	\$ 0	\$ 0	\$ 100,000	\$ 851,494	\$ 0
Commerce, Dept. of									
Banking Division									
Banking Division - CMRF	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,662,670	\$ 8,851,670	\$ 0
Credit Union Division									
Credit Union Division - CMRF	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,727,995	\$ 1,727,995	\$ 0
Insurance Division									
Insurance Division Operations - CMRF	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 55,000	\$ 0
Insurance Division - CMRF	0	0	0	0	0	0	4,881,216	4,928,244	0
Insurance Information Exchange - UST	0	0	0	0	0	0	0	150,000	0
Total Insurance Division	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,881,216	\$ 5,133,244	\$ 0
Professional Licensing and Reg.									
Housing Improvement Fund Field Auditor	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 62,317	\$ 62,317	\$ 62,317	\$ 62,317
Real Estate Trust Account Audit	62,317	62,317	62,317	62,317	62,317	0	0	0	0
Total Professional Licensing and Reg.	\$ 62,317	\$ 62,317	\$ 62,317	\$ 62,317	\$ 62,317	\$ 62,317	\$ 62,317	\$ 62,317	\$ 62,317
Utilities Division									
Utilities Division - CMRF	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,256,654	\$ 8,173,069	\$ 0
Total Commerce, Dept. of	\$ 62,317	\$ 62,317	\$ 62,317	\$ 62,317	\$ 62,317	\$ 62,317	\$ 23,590,852	\$ 23,948,295	\$ 62,317
Human Rights, Dept. of									
Human Rights, Department of									
Division of Community Action Agencies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 150,000	\$ 0	\$ 0	\$ 0
Public Safety Advisory Board - UST	0	0	0	0	0	0	0	140,000	0
Total Human Rights, Dept. of	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 150,000	\$ 0	\$ 140,000	\$ 0

Administration and Regulation

Other Fund

	Actual FY 2004 (1)	Actual FY 2005 (2)	Actual FY 2006 (3)	Actual FY 2007 (4)	Actual FY 2008 (5)	Actual FY 2009 (6)	Actual FY 2010 (7)	Estimated FY 2011 (8)	Gov Rec FY 2012 (9)
<u>Inspections & Appeals, Dept. of</u>									
Inspections and Appeals, Dept. of									
DIA Health Facility - FRRF	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 400,000	\$ 0	\$ 0
DIA - RUTF	0	0	0	0	0	1,623,897	1,623,897	1,623,897	1,623,897
DIA-Use Tax/RUTF	1,325,631	1,424,042	1,482,436	1,543,342	1,623,897	0	0	0	0
DIA Asst Living/Adult Day Care - SLTF	800,000	800,000	758,474	790,751	1,183,303	1,339,527	1,339,527	0	0
Total Inspections & Appeals, Dept. of	\$ 2,125,631	\$ 2,224,042	\$ 2,240,910	\$ 2,334,093	\$ 2,807,200	\$ 2,963,424	\$ 3,363,424	\$ 1,623,897	\$ 1,623,897
<u>Management, Dept. of</u>									
Management, Dept. of									
DOM Operations - RUTF	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000
DOM Operations - FRRF	0	0	0	0	0	0	200,000	0	0
DOM Operations - CRF	0	0	0	0	0	0	0	260,000	0
Total Management, Dept. of	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000	\$ 256,000	\$ 316,000	\$ 56,000
<u>IPERS Administration</u>									
IPERS Administration									
IPERS Administration	\$ 8,879,900	\$ 9,158,475	\$ 10,815,084	\$ 16,945,241	\$ 17,285,466	\$ 17,844,663	\$ 18,001,480	\$ 17,686,968	\$ 17,686,968
Total IPERS Administration	\$ 8,879,900	\$ 9,158,475	\$ 10,815,084	\$ 16,945,241	\$ 17,285,466	\$ 17,844,663	\$ 18,001,480	\$ 17,686,968	\$ 17,686,968
<u>Rebuild Iowa Office</u>									
Rebuild Iowa Office									
RIO - Distribution to Affected Areas - EEF	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,150,000	\$ 0	\$ 0	\$ 0
RIO- Long-Term Recovery Committees - EEF	0	0	0	0	0	1,000,000	0	0	0
Total Rebuild Iowa Office	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,150,000	\$ 0	\$ 0	\$ 0
<u>Revenue, Dept. of</u>									
Revenue, Dept. of									
Motor Fuel Tax Admin - MVFT	\$ 1,181,082	\$ 1,215,068	\$ 1,252,669	\$ 1,291,841	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775
Total Revenue, Dept. of	\$ 1,181,082	\$ 1,215,068	\$ 1,252,669	\$ 1,291,841	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775
<u>Iowa Lottery Authority</u>									
Lottery Authority									
Lottery Operations	\$ 9,511,405	\$ 10,116,863	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Iowa Lottery Authority	\$ 9,511,405	\$ 10,116,863	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Treasurer of State</u>									
Treasurer of State									
I-3 Expenses - RUTF	\$ 0	\$ 0	\$ 0	\$ 93,148	\$ 93,148	\$ 93,148	\$ 93,148	\$ 93,148	\$ 93,148
Total Treasurer of State	\$ 0	\$ 0	\$ 0	\$ 93,148	\$ 93,148	\$ 93,148	\$ 93,148	\$ 93,148	\$ 93,148
Total Administration and Regulation	\$ 26,504,440	\$ 23,498,884	\$ 14,426,980	\$ 20,782,640	\$ 21,609,906	\$ 24,625,327	\$ 46,710,679	\$ 45,965,577	\$ 20,828,105

Administration and Regulation

FTE

	Actual FY 2004 (1)	Actual FY 2005 (2)	Actual FY 2006 (3)	Actual FY 2007 (4)	Actual FY 2008 (5)	Actual FY 2009 (6)	Actual FY 2010 (7)	Estimated FY 2011 (8)	Gov Rec FY 2012 (9)
<u>Administrative Services, Dept. of</u>									
Administrative Services									
Iowa Building Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00
Administrative Services, Dept.	215.83	70.53	69.56	108.82	101.44	100.23	87.33	80.30	84.18
Utilities	0.02	0.50	1.24	1.25	1.58	2.45	0.96	1.00	1.00
Terrace Hill Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.88
Terrace Hill Operations - CRF	0.00	0.00	0.00	0.00	0.00	0.00	0.10	6.38	0.00
Integrated Info. System-FTEs	0.00	0.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Administrative Services, Dept. of	215.85	71.92	70.80	110.07	103.02	102.69	88.39	87.68	96.06
<u>Auditor of State</u>									
Auditor Of State									
Auditor of State - General Office	106.34	102.56	106.38	102.04	102.10	106.33	103.70	103.00	103.00
Total Auditor of State	106.34	102.56	106.38	102.04	102.10	106.33	103.70	103.00	103.00
<u>Ethics and Campaign Disclosure</u>									
Campaign Finance Disclosure									
Ethics & Campaign Disclosure Board	6.05	6.02	5.99	5.50	5.51	6.02	5.36	5.00	4.00
Total Ethics and Campaign Disclosure	6.05	6.02	5.99	5.50	5.51	6.02	5.36	5.00	4.00
<u>Commerce, Dept. of</u>									
Alcoholic Beverages									
Alcoholic Beverages Operations	30.82	30.51	31.44	29.12	26.49	26.53	23.35	31.00	21.00
Total Alcoholic Beverages	30.82	30.51	31.44	29.12	26.49	26.53	23.35	31.00	21.00
Banking Division									
Banking Division	61.59	61.24	62.48	64.38	66.32	0.00	0.00	0.00	80.00
Banking Division - CMRF	0.00	0.00	0.00	0.00	0.00	67.35	67.87	73.00	0.00
Total Banking Division	61.59	61.24	62.48	64.38	66.32	67.35	67.87	73.00	80.00
Credit Union Division									
Credit Union Division	15.12	14.27	15.90	14.65	16.61	0.00	0.00	0.00	19.00
Credit Union Division - CMRF	0.00	0.00	0.00	0.00	0.00	14.98	14.05	14.00	0.00
Total Credit Union Division	15.12	14.27	15.90	14.65	16.61	14.98	14.05	14.00	19.00
Insurance Division									
Insurance Division	88.79	86.39	89.80	89.75	90.09	0.00	0.00	0.00	105.50
Insurance Division Operations - CMRF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00
Insurance Division - CMRF	0.00	0.00	0.00	0.00	0.00	95.11	94.23	106.50	0.00
Total Insurance Division	88.79	86.39	89.80	89.75	90.09	95.11	94.23	107.50	105.50

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	Actual FY 2004 (1)	Actual FY 2005 (2)	Actual FY 2006 (3)	Actual FY 2007 (4)	Actual FY 2008 (5)	Actual FY 2009 (6)	Actual FY 2010 (7)	Estimated FY 2011 (8)	Gov Rec FY 2012 (9)
Professional Licensing and Reg.									
Professional Licensing Bureau	9.04	10.04	11.08	12.78	12.78	13.30	11.60	12.00	12.00
Total Professional Licensing and Reg.	9.04	10.04	11.08	12.78	12.78	13.30	11.60	12.00	12.00
Utilities Division									
Utilities Division	67.47	69.55	69.24	68.38	69.96	0.00	0.03	0.00	79.00
Utilities Division - CMRF	0.00	0.00	0.00	0.00	0.00	68.15	63.82	79.00	0.00
Total Utilities Division	67.47	69.55	69.24	68.38	69.96	68.15	63.85	79.00	79.00
Total Commerce, Dept. of	272.83	272.00	279.94	279.07	282.24	285.42	274.95	316.50	316.50
<u>Governor</u>									
Governor's Office									
Governor/Lt. Governor's Office	17.58	17.20	18.02	17.75	20.33	21.41	20.19	17.00	17.00
Administrative Rules Coordinator	3.05	2.79	2.95	3.01	3.01	2.42	1.83	2.00	2.00
Terrace Hill Quarters	3.18	8.06	7.87	7.62	9.54	9.81	8.62	1.88	1.88
State-Federal Relations	1.97	2.01	2.01	1.41	2.01	2.94	2.26	2.00	2.00
Total Governor's Office	25.78	30.06	30.85	29.79	34.88	36.58	32.90	22.88	22.88
Governor Elect Expenses									
Governor Elect Expenses	0.00	0.00	0.00	1.21	0.00	0.00	0.00	0.00	0.00
Total Governor	25.78	30.06	30.85	31.01	34.88	36.58	32.90	22.88	22.88
<u>Governor's Office of Drug Control Policy</u>									
Office of Drug Control Policy									
Drug Policy Coordinator	9.09	8.61	7.49	6.99	6.73	5.76	7.74	8.02	8.00
Drug Task Forces	0.00	0.00	0.00	0.00	1.07	2.27	0.10	0.00	0.00
Total Governor's Office of Drug Control Policy	9.09	8.61	7.49	6.99	7.80	8.03	7.84	8.02	8.00
<u>Human Rights, Dept. of</u>									
Human Rights, Department of									
Human Rights Administration	7.04	6.91	7.03	6.95	6.84	6.91	6.57	5.09	7.00
Community Advocacy and Services	0.00	0.00	0.00	0.00	0.00	0.00	0.16	14.50	17.00
Asian and Pacific Islanders	0.00	0.00	0.00	0.82	1.40	1.54	0.97	0.00	0.00
Deaf Services	4.70	5.32	5.39	4.73	4.47	4.48	4.21	0.00	0.00
Persons with Disabilities	3.44	3.22	3.01	2.96	2.89	2.99	2.93	0.00	0.00
Latino Affairs	2.55	2.77	2.17	2.99	2.97	2.09	0.97	0.00	0.00
Status of Women	2.82	3.00	3.00	2.69	2.54	3.00	2.37	0.00	0.00
Status of African Americans	1.93	2.01	1.96	2.01	2.67	1.98	1.90	0.00	0.00
Criminal & Juvenile Justice	6.85	8.73	8.86	9.32	10.51	12.35	11.28	12.08	10.00
Public Safety Advisory Board - UST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00
Total Human Rights, Dept. of	29.33	31.98	31.42	32.46	34.31	35.34	31.36	33.67	34.00

Administration and Regulation

FTE

	Actual FY 2004 (1)	Actual FY 2005 (2)	Actual FY 2006 (3)	Actual FY 2007 (4)	Actual FY 2008 (5)	Actual FY 2009 (6)	Actual FY 2010 (7)	Estimated FY 2011 (8)	Gov Rec FY 2012 (9)
<u>Inspections & Appeals, Dept. of</u>									
Inspections and Appeals, Dept. of									
Child Advocacy Board	36.90	35.19	35.04	35.59	39.71	40.21	39.30	40.80	40.80
Employment Appeal Board	12.95	12.66	13.97	13.92	13.98	14.04	13.42	14.00	14.00
Administration Division	20.12	32.26	33.10	37.72	39.03	38.60	34.59	37.40	37.40
Administrative Hearings Division	22.84	22.39	23.16	23.22	23.26	23.57	21.79	23.00	23.00
Investigations Division	38.90	40.99	45.21	46.92	48.02	49.19	45.79	58.50	58.50
Health Facilities Division	107.34	109.62	113.16	117.21	127.47	133.13	129.01	132.75	134.75
Inspections Division	12.10	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DIA Asst Living/Adult Day Care - SLTF	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Inspections and Appeals, Dept. of	257.15	253.17	263.63	274.58	291.46	298.74	283.89	306.45	308.45
<u>Racing Commission</u>									
Pari-Mutuel Regulation	19.94	23.73	25.51	24.60	25.93	26.00	24.14	28.53	28.53
Riverboat Regulation	28.03	27.75	32.50	37.28	37.59	36.97	36.46	44.22	44.22
Total Racing Commission	47.97	51.48	58.00	61.88	63.51	62.97	60.59	72.75	72.75
Total Inspections & Appeals, Dept. of	305.12	304.65	321.63	336.46	354.97	361.70	344.49	379.20	381.20
<u>Management, Dept. of</u>									
Management, Dept. of									
Department Operations	27.70	25.06	24.84	26.25	30.63	30.56	26.36	25.00	25.00
Salary Model Administrator	0.00	0.96	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Performance Audits	0.00	0.00	0.31	1.00	0.00	0.00	0.00	0.00	0.00
DOM - LEAN/Process Improvement	0.00	0.00	0.00	0.27	0.00	0.00	0.00	0.00	0.00
Total Management, Dept. of	27.70	26.02	26.16	28.51	30.63	30.56	26.36	25.00	25.00
<u>IPERS Administration</u>									
IPERS Administration									
IPERS Administration	86.05	85.87	86.28	84.78	81.93	78.67	79.18	90.00	90.13
Total IPERS Administration	86.05	85.87	86.28	84.78	81.93	78.67	79.18	90.00	90.13
<u>Rebuild Iowa Office</u>									
Rebuild Iowa Office									
Rebuild Iowa Office	0.00	0.00	0.00	0.00	0.00	0.05	9.95	13.00	0.00
Total Rebuild Iowa Office	0.00	0.00	0.00	0.00	0.00	0.05	9.95	13.00	0.00

Administration and Regulation

FTE

	Actual FY 2004 (1)	Actual FY 2005 (2)	Actual FY 2006 (3)	Actual FY 2007 (4)	Actual FY 2008 (5)	Actual FY 2009 (6)	Actual FY 2010 (7)	Estimated FY 2011 (8)	Gov Rec FY 2012 (9)
Revenue, Dept. of									
Revenue, Dept. of									
Revenue, Department of	374.74	376.71	357.35	377.09	365.68	369.01	322.98	328.88	298.48
Revenue Examiners	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	5.00
State Debt Coordinator	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	3.00
Total Revenue, Dept. of	374.74	376.71	357.35	377.09	365.68	369.01	322.98	336.88	306.48
Secretary of State									
Secretary of State									
Admin/Elections/Voter Registration	8.99	9.93	11.44	9.69	13.50	13.78	0.00	0.00	0.00
Secretary of State - Operations	26.80	28.63	28.49	27.80	22.77	23.39	35.05	46.00	45.00
Redistricting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00
Total Secretary of State	35.79	38.56	39.93	37.49	36.27	37.16	35.05	46.00	48.00
Treasurer of State									
Treasurer of State									
Treasurer - General Office	24.63	22.69	24.14	25.46	24.50	25.36	26.13	28.80	28.80
Total Treasurer of State	24.63	22.69	24.14	25.46	24.50	25.36	26.13	28.80	28.80
Total Administration and Regulation	1,519.30	1,377.66	1,388.35	1,456.92	1,463.84	1,482.93	1,388.64	1,495.63	1,464.05

Appendix E

Report on Department Fees

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Department	Budget Unit or Fund Name and Number	Fee Description	Payor of Fee	Monthly Fee Amount	Frequency	Number of FY 2010 Payors	FY 2010 Total Revenue	Revenue Deposit Location (Fund)	Year Last Revised
Auditor of State	General Fund	Hourly audit fees	Local governments which hire the Auditor of State (AOS) to perform their audits and state agencies detailed in section 11.5B of the <u>Code of Iowa</u> or related Code sections pertaining to specific agencies	\$30.50 per hour to \$93.50 per hour, depending on staff level	Local governments are billed once annually upon issuance of the	145 Local governments	\$ 7,798,010	General Fund	FY 2009
					State agencies are billed quarterly for work performed each quarter	44 State agencies			
Auditor of State		Filing fees	Local governments filing an audit report with AOS	\$100 to \$850 per report, depending on the budget of the local government filing the audit report	Annually	1,034 Local governments	\$ 466,275	General Fund	7/2/2003
Auditor of State		Training fees	Training sponsor, usually the Iowa Society of Certified Public Accountants	Varies, depending on the effort required and anticipated attendance	Annually	3	\$ 45,887	General Fund	FY 2009
Auditor of State		Copy fees	Requester of copies	\$.10 to \$.25 per page depending on effort required to make the copies	As requested	4	\$ 257	General Fund	FY 2009
Total FY 2010 Revenue							\$ 8,310,429		

Division of Banking

Administration and Regulation Subcommittee

Department	Budget Unit or Fund Name and Number	Fee Description	Payor of Fee	Monthly Fee Amount	Frequency	Number of FY 2010 Payors	FY 2010 Total Revenue	Revenue Deposit Location (Fund)	Year Last Revised
IDOB		Banks and Holding Companies							
IDOB	Commerce Revolving Fund	New state-chartered bank	Applicant	15000	Upon application			Commerce Revolving Fund	40179
IDOB	Commerce Revolving Fund	Interim/phantom bank	Applicant	1000	Upon application			Commerce Revolving Fund	40179
IDOB	Commerce Revolving Fund	Convert to state-chartered bank	Applicant	5000	Upon application	2	\$ 3,000	Commerce Revolving Fund	40179
IDOB	Commerce Revolving Fund	Bank office as part of conversion	Applicant	\$100/office	Upon application			Commerce Revolving Fund	40179
IDOB	Commerce Revolving Fund	Conversion exam fee	Applicant	\$55/hour	Upon application	2	\$ 29,563	Commerce Revolving Fund	
IDOB	Commerce Revolving Fund	Merger - two banks	Applicant	3000	Upon application	7	\$ 19,500	Commerce Revolving Fund	40179
IDOB	Commerce Revolving Fund	Bank office as part of merger	Applicant	\$100/office	Upon application	6	\$ 600	Commerce Revolving Fund	40179
IDOB	Commerce Revolving Fund	Each additional bank	Applicant	1500	Upon application	1	\$ 1,000	Commerce Revolving Fund	40179
IDOB	Commerce Revolving Fund	Voluntary Dissolution	Applicant	5500	Upon application	1	\$ 5,000	Commerce Revolving Fund	40179
IDOB	Commerce Revolving Fund	Relocate principal place of business - new town	Applicant	2000	Upon application	1	\$ 2,500	Commerce Revolving Fund	40179
IDOB	Commerce Revolving Fund	Relocate principal place of business - new town: if Purchase and Assumption of Assets and Liabilities exists	Applicant	1000	Upon application			Commerce Revolving Fund	40179
IDOB	Commerce Revolving Fund	Relocate principal place of business - same town	Applicant	1500	Upon application	1	\$ 1,000	Commerce Revolving Fund	40179
IDOB	Commerce Revolving Fund	Relocate principal place of business - same town: if Purchase and Assumption of Assets and Liabilities exists	Applicant	1000	Upon application			Commerce Revolving Fund	40179
IDOB	Commerce Revolving Fund	Establish a bank office - new town	Applicant	2000	Upon application	11	\$ 1,000	Commerce Revolving Fund	40179
IDOB	Commerce Revolving Fund	Establish a bank office - new town: if Purchase and Assumption of Assets and Liabilities exists	Applicant	1000	Upon application	1	\$ 1,000	Commerce Revolving Fund	40179
IDOB	Commerce Revolving Fund	Establish a bank office - same town	Applicant	1500	Upon application	1	\$ 1,000	Commerce Revolving Fund	40179
IDOB	Commerce Revolving Fund	Establish a bank office - same town: if Purchase and Assumption of Assets and Liabilities exists	Applicant	1000	Upon application			Commerce Revolving Fund	40179
IDOB	Commerce Revolving Fund	Relocate bank office	Applicant	1000	Upon application	4	\$ 3,000	Commerce Revolving Fund	40179
IDOB	Commerce Revolving Fund	Purchase and Assumption of Assets and Liabilities (no office)	Applicant	1500	Upon application			Commerce Revolving Fund	40179
IDOB	Commerce Revolving Fund	Mobile Bank office/Courier Service - new town	Applicant	2000	Upon application			Commerce Revolving Fund	40179
IDOB	Commerce Revolving Fund	Mobile Bank office/Courier Service - same town	Applicant	1500	Upon application	1	\$ 1,000	Commerce Revolving Fund	40179

Division of Banking

Administration and Regulation Subcommittee

Department	Budget Unit or Fund Name and Number	Fee Description	Payor of Fee	Monthly Fee Amount	Frequency	Number of FY 2010 Payors	FY 2010 Total Revenue	Revenue Deposit Location (Fund)	Year Last Revised
IDOB	Commerce Revolving Fund	Reverse Stock split	Applicant	2000	Upon application			Commerce Revolving Fund	40179
IDOB	Commerce Revolving Fund	Change in Control	Applicant	1500	Upon application	5	\$ 6,500	Commerce Revolving Fund	40179
IDOB	Commerce Revolving Fund	Change in Ownership	Applicant	1000	Upon application	1	\$ 500	Commerce Revolving Fund	40179
IDOB	Commerce Revolving Fund	Failure resolution - de novo	Applicant	5500	Upon application			Commerce Revolving Fund	40179
IDOB	Commerce Revolving Fund	Failure resolution - existing group	Applicant	3000	Upon application			Commerce Revolving Fund	40179
IDOB	Commerce Revolving Fund	Merge Holding Company into state-chartered bank	Applicant	1500	Upon application	1	\$ 1,000	Commerce Revolving Fund	40179
IDOB	Commerce Revolving Fund	Review/file corporate documents	Applicant	500	Upon application	10	\$ 3,600	Commerce Revolving Fund	40179
IDOB	Commerce Revolving Fund	Review/file conversion/merger documents	Applicant	500	Upon application	2	\$ 1,000	Commerce Revolving Fund	40179
IDOB	Commerce Revolving Fund	Copy report of condition and income	person requesting	10	Upon request			Commerce Revolving Fund	2001
IDOB	Commerce Revolving Fund	Copy Uniform Bank Performance Report	person requesting	20	Upon request			Commerce Revolving Fund	2001
IDOB	Commerce Revolving Fund	Photocopies	person requesting	\$0.25/page	Upon request	1	\$ 10	Commerce Revolving Fund	2001
IDOB	Commerce Revolving Fund	Fee for completing request that takes > 1/2 hour	person requesting	\$20/hour	Upon request			Commerce Revolving Fund	2001
IDOB	Commerce Revolving Fund	Postage	person requesting	Actual	Upon request			Commerce Revolving Fund	2001
IDOB	Commerce Revolving Fund	Fax charge > 10 page	person requesting	\$1/page	Upon request			Commerce Revolving Fund	2001
IDOB	Commerce Revolving Fund	Certificate of Good Standing	person requesting	25	Upon request	6	\$ 150	Commerce Revolving Fund	2001
IDOB	Commerce Revolving Fund	Proof of Official Record (certified copy)	person requesting	25	Upon request	1	\$ 225	Commerce Revolving Fund	2001
IDOB	Commerce Revolving Fund	Research fee	person requesting	\$50/hour	Upon request			Commerce Revolving Fund	2001
IDOB	Commerce Revolving Fund	Administrative fee	state-chartered banks		Quarterly	324	\$ 7,646,035	Commerce Revolving Fund	2008
IDOB	Commerce Revolving Fund	Bank fine	state-chartered banks			1	\$ 50,000	Commerce Revolving Fund	40179
IDOB	Debt Management/Settlement								
IDOB	Commerce Revolving Fund	Application/Investigation Fee	Applicant for License	100	Once	25	\$ 2,500	Commerce Revolving Fund	2009
IDOB	Commerce Revolving Fund	Initial License Fee	Licensee	250	Once	13	\$ 3,250	Commerce Revolving Fund	2009
IDOB	Commerce Revolving Fund	License Renewal Fee	Licensee	250	Annual on 6/1	48	\$ 12,000	Commerce Revolving Fund	2009
IDOB	Commerce Revolving Fund	Late Fee for renewal	Licensee	\$10/day	On Occurrence			Commerce Revolving Fund	2009

Department	Budget Unit or Fund Name and Number	Fee Description	Payor of Fee	Monthly Fee Amount	Frequency	Number of FY 2010 Payors	FY 2010 Total Revenue	Revenue Deposit Location (Fund)	Year Last Revised
IDOB	Commerce Revolving Fund	Change of Control Fee	Licensee	100	On Occurrence			Commerce Revolving Fund	2009
IDOB	Commerce Revolving Fund	Name Change Fee	Licensee	25	On Occurrence	1	\$ 25	Commerce Revolving Fund	2009
IDOB	Commerce Revolving Fund	Address Change Fee	Licensee	25	On Occurrence			Commerce Revolving Fund	2009
IDOB	Commerce Revolving Fund	Examination fee - hourly charge	Licensee	\$50/hr -Costs As Determined by the Banking Superintendent	On Occurrence	4	\$ 3,950	Commerce Revolving Fund	2009
IDOB	Commerce Revolving Fund	Examination fee - late fee	Licensee	5% of xm fee/day	On Occurrence			Commerce Revolving Fund	2009
IDOB	Commerce Revolving Fund	Administrative Fine	Licensee	Varies	On Occurrence			Commerce Revolving Fund	2009
IDOB	Commerce Revolving Fund	Delayed Deposit Services						Commerce Revolving Fund	
IDOB	Commerce Revolving Fund	Application/Investigation Fee	Applicant for License	100	Once	3	\$ 300	Commerce Revolving Fund	2008
IDOB	Commerce Revolving Fund	Initial License Fee	Licensee	250	Once	3	\$ 750	Commerce Revolving Fund	2008
IDOB	Commerce Revolving Fund	License Renewal Fee	Licensee	250	Annual on 4/1	255	\$ 63,750	Commerce Revolving Fund	2008
IDOB	Commerce Revolving Fund	Late Fee for renewal	Licensee	\$10/day	On Occurrence			Commerce Revolving Fund	2008
IDOB	Commerce Revolving Fund	Change of Control Fee	Licensee	\$100-Costs As Determined by the Banking Superintendent	On Occurrence	1	\$ 100	Commerce Revolving Fund	2008
IDOB	Commerce Revolving Fund	Name Change Fee	Licensee	25	On Occurrence	8	\$ 200	Commerce Revolving Fund	2008
IDOB	Commerce Revolving Fund	Address Change Fee	Licensee	25	On Occurrence			Commerce Revolving Fund	2008
IDOB	Commerce Revolving Fund	Examination fee - hourly charge	Licensee	\$50/hr -Costs As Determined by the Banking Superintendent	On Occurrence, but at least annually	183	\$ 41,400	Commerce Revolving Fund	2008
IDOB	Commerce Revolving Fund	Examination fee - late fee	Licensee	5% of xm fee/day after 30 days	On Occurrence			Commerce Revolving Fund	2008
IDOB	Commerce Revolving Fund	Administrative Fine	Licensee	Varies	On Occurrence			Commerce Revolving Fund	2008
IDOB	Finance Companies								
IDOB	Commerce Revolving Fund	Application/Investigation Fee	Applicant for License	100	Once	13	\$ 1,300	Commerce Revolving Fund	2006
IDOB	Commerce Revolving Fund	Initial License Fee	Licensee	250	Once	13	\$ 3,250	Commerce Revolving Fund	2006
IDOB	Commerce Revolving Fund	License Renewal Fee	Licensee	250	Annual on 12/1	203	\$ 50,750	Commerce Revolving Fund	2006

Division of Banking

Administration and Regulation Subcommittee

Department	Budget Unit or Fund Name and Number	Fee Description	Payor of Fee	Monthly Fee Amount	Frequency	Number of FY 2010 Payors	FY 2010 Total Revenue	Revenue Deposit Location (Fund)	Year Last Revised
IDOB	Commerce Revolving Fund	Late Fee for renewal	Licensee	\$10/day	On Occurrence			Commerce Revolving Fund	2006
IDOB	Commerce Revolving Fund	Change of Control Fee	Licensee	100	On Occurrence	2	\$ 200	Commerce Revolving Fund	2006
IDOB	Commerce Revolving Fund	Name Change Fee	Licensee	25	On Occurrence			Commerce Revolving Fund	2006
IDOB	Commerce Revolving Fund	Address Change Fee	Licensee	25	On Occurrence	3	\$ 75	Commerce Revolving Fund	2006
IDOB	Commerce Revolving Fund	Examination fee - hourly charge	Licensee	\$17/hr -Costs As Determined by the Banking Superintendent	On Occurrence, but at least annually	103	\$ 8,211	Commerce Revolving Fund	2006
IDOB	Commerce Revolving Fund	Examination fee -receivables assessment	Licensee	\$0.22/1000 receivable - Costs As Determined by the Banking Superintendent	On Occurrence, but at least annually	103	\$ 218,125	Commerce Revolving Fund	2006
IDOB	Commerce Revolving Fund	Examination fee - late fee	Licensee	5% of xm fee/day after 30 days	On Occurrence			Commerce Revolving Fund	2006
IDOB	Commerce Revolving Fund	Administrative Fine	Licensee	Varies	On Occurrence	1	\$ 24,363	Commerce Revolving Fund	2008
IDOB	Mortgage Bankers								
IDOB	Commerce Revolving Fund	Initial License Fee	Applicant	500	Once			Commerce Revolving Fund	2010
IDOB	Commerce Revolving Fund	No License Needed Letter Fee	Applicant	100	On Occurrence	2	\$ 200	Commerce Revolving Fund	2006
IDOB	Commerce Revolving Fund	Registration fee	Registrant	100	Once			Commerce Revolving Fund	2008
IDOB	Commerce Revolving Fund	License Renewal Fee	Licensee	400	Annual on 12/1	203	\$ 81,200	Commerce Revolving Fund	2010
IDOB	Commerce Revolving Fund	Late Fee for renewal	Licensee	\$10/day	On Occurrence			Commerce Revolving Fund	2010
IDOB	Commerce Revolving Fund	Registration Renewal Fee	Registrant	100	Annual on 12/1	3	\$ 300	Commerce Revolving Fund	2008
IDOB	Commerce Revolving Fund	Change of Control Fee	Licensee	100	On Occurrence	6	\$ 600	Commerce Revolving Fund	2006
IDOB	Commerce Revolving Fund	Name Change Fee	Licensee	25	On Occurrence	1	\$ 25	Commerce Revolving Fund	2006
IDOB	Commerce Revolving Fund	Branch Location Fees	Licensee					Commerce Revolving Fund	2008
IDOB	Commerce Revolving Fund	Branch Location Renewal fees	Licensee					Commerce Revolving Fund	2008
IDOB	Commerce Revolving Fund	Sponsor Fees	Licensee					Commerce Revolving Fund	2008
IDOB	Commerce Revolving Fund	Change of Sponsor Fees	Licensee					Commerce Revolving Fund	2008

Division of Banking

Administration and Regulation Subcommittee

Department	Budget Unit or Fund Name and Number	Fee Description	Payor of Fee	Monthly Fee Amount	Frequency	Number of FY 2010 Payors	FY 2010 Total Revenue	Revenue Deposit Location (Fund)	Year Last Revised
IDOB	Commerce Revolving Fund	Examination fee - hourly charge	Licensee	\$50/hr -Costs As Determined by the Banking Superintendent	On Occurrence, but at least every other year	199	\$ 117,713	Commerce Revolving Fund	2008
IDOB	Commerce Revolving Fund	Examination fee - late fee	Licensee	5% of xm fee/day after 30 days	On Occurrence			Commerce Revolving Fund	2008
IDOB	Commerce Revolving Fund	Administrative Fine	Licensee	Varies	On Occurrence	9	\$ 45,075	Commerce Revolving Fund	2010
IDOB	Mortgage Brokers								
IDOB	Commerce Revolving Fund	Initial License Fee	Applicant	500	Once			Commerce Revolving Fund	2010
IDOB	Commerce Revolving Fund	No License Needed Letter Fee	Applicant	100	On Occurrence	2	\$ 200	Commerce Revolving Fund	2006
IDOB	Commerce Revolving Fund	License Renewal Fee	Licensee	200	Annual on 12/1	54	\$ 10,800	Commerce Revolving Fund	2010
IDOB	Commerce Revolving Fund	Late Fee for renewal	Licensee	\$10/day	On Occurrence			Commerce Revolving Fund	2010
IDOB	Commerce Revolving Fund	Change of Control Fee	Licensee	100	On Occurrence	5	\$ 500	Commerce Revolving Fund	2006
IDOB	Commerce Revolving Fund	Name Change Fee	Licensee	25	On Occurrence			Commerce Revolving Fund	2006
IDOB	Commerce Revolving Fund	Examination fee - hourly charge	Licensee	\$50/hr -Costs As Determined by the Banking Superintendent	On Occurrence, but at least every other year	w/m-bankers	w/m-bankers	Commerce Revolving Fund	2008
IDOB	Commerce Revolving Fund	Examination fee - late fee	Licensee	5% of xm fee/day after 30 days	On Occurrence			Commerce Revolving Fund	2008
IDOB	Commerce Revolving Fund	Administrative Fine	Licensee	Varies	On Occurrence	26	\$ 28,052	Commerce Revolving Fund	2010
IDOB	Commerce Revolving Fund	Closing Agent						Commerce Revolving Fund	
IDOB	Commerce Revolving Fund	Initial License Fee	Applicant	500	Once	0		Commerce Revolving Fund	2011
IDOB	Commerce Revolving Fund	License Renewal Fee	Licensee	200	Annual on 12/1	0		Commerce Revolving Fund	2011
IDOB	Commerce Revolving Fund	Late Fee for renewal	Licensee	\$10/day	On Occurrence	0		Commerce Revolving Fund	2011
IDOB	Commerce Revolving Fund	Change of Control Fee	Licensee	100	On Occurrence	0		Commerce Revolving Fund	2006
IDOB	Commerce Revolving Fund	Name Change Fee	Licensee	25	On Occurrence	0		Commerce Revolving Fund	2006
IDOB	Commerce Revolving Fund	Examination fee - hourly charge	Licensee	\$50/hr -Costs As Determined by the Banking Superintendent	On Occurrence, but at least every other year	0		Commerce Revolving Fund	2008

Department	Budget Unit or Fund Name and Number	Fee Description	Payor of Fee	Monthly Fee Amount	Frequency	Number of FY 2010 Payors	FY 2010 Total Revenue	Revenue Deposit Location (Fund)	Year Last Revised
IDOB	Commerce Revolving Fund	Examination fee - late fee	Licensee	5% of xm fee/day after 30 days	On Occurrence	0		Commerce Revolving Fund	2008
IDOB	Commerce Revolving Fund	Administrative Fine	Licensee	Varies	On Occurrence			Commerce Revolving Fund	2010
IDOB	Mortgage Loan Originators								
IDOB	Commerce Revolving Fund	Application/Investigation Fee	Applicant	50	Once	289	\$ 14,450	Commerce Revolving Fund	
IDOB	Commerce Revolving Fund	License Renewal Fee	Licensee	50	Annual on 12/1	1,193	\$ 59,650	Commerce Revolving Fund	
IDOB	Commerce Revolving Fund	Late Fee for renewal	Licensee	\$5 per day not to exceed \$100	On Occurrence			Commerce Revolving Fund	
IDOB	Commerce Revolving Fund	License Reinstatement fee	Licensee	50	On Occurrence			Commerce Revolving Fund	
IDOB	Commerce Revolving Fund	Name Change Fee	Licensee	National Mortgage Licensing System sets fee \$0 to IDOB	On Occurrence			Commerce Revolving Fund	
IDOB	Commerce Revolving Fund	Address Change Fee	Licensee	National Mortgage Licensing System sets fee \$0 to IDOB	On Occurrence			Commerce Revolving Fund	
IDOB	Commerce Revolving Fund	Examination fee - hourly charge	Licensee	\$50/hr -Costs As Determined by the Banking Superintendent	On Occurrence, but at least every other year			Commerce Revolving Fund	
IDOB	Commerce Revolving Fund	Examination fee - late fee	Licensee	5% of xm fee/day after 30 days	On Occurrence			Commerce Revolving Fund	
IDOB	Commerce Revolving Fund	Late Fee for failure to Respond	Licensee	\$10/day after 30 days	On Occurrence			Commerce Revolving Fund	
IDOB	Commerce Revolving Fund	Annual Report Late Fee	Licensee	\$10/day not to exceed \$300	On Occurrence after 3/31			Commerce Revolving Fund	
IDOB	Commerce Revolving Fund	Administrative Fine	Licensee	Varies	On Occurrence	8	\$ 4,985	Commerce Revolving Fund	
IDOB	Education Providers								
IDOB	Commerce Revolving Fund	Application/Investigation Fee	Providers	100	On Occurrence	7	\$ 700	Commerce Revolving Fund	
IDOB	Money Services - Currency Exchange								
IDOB	Money Services Licensing Fund	Application/Investigation Fee	Applicant for License	1000	Once	0		Money Services Licensing Fund	2003
IDOB	Money Services Licensing Fund	Initial License Fee	Licensee	\$500 + \$100/location not to exceed \$2,000 total	Once	0		Money Services Licensing Fund	2003

Department	Budget Unit or Fund Name and Number	Fee Description	Payor of Fee	Monthly Fee Amount	Frequency	Number of FY 2010 Payors	FY 2010 Total Revenue	Revenue Deposit Location (Fund)	Year Last Revised
IDOB	Money Services Licensing Fund	Additional New Authorized Location Fee	Licensee	\$10/authorized delegate	biennial but updated quarterly	0		Money Services Licensing Fund	2003
IDOB	Money Services Licensing Fund	License Renewal Fee	Licensee	\$500 + \$100/location not to exceed \$2,000 total	biennial fee w/renewal 9/1 on odd years	0		Money Services Licensing Fund	2003
IDOB	Money Services Licensing Fund	Late Fee for renewal	Licensee	\$100/day	On Occurrence	0		Money Services Licensing Fund	2003
IDOB	Money Services Licensing Fund	Change of Control Fee	Licensee	1000	On Occurrence	0		Money Services Licensing Fund	2003
IDOB	Money Services Licensing Fund	Examination fee - hourly charge	Licensee	\$50/hr -Costs As Determined by the Banking Superintendent	On Occurrence	0		Money Services Licensing Fund	2003
IDOB	Money Services Licensing Fund	Administrative Fines	Licensee	\$1000/day	On Occurrence			Money Services Licensing Fund	2003
IDOB	Money Services - Money Transmission								
IDOB	Money Services Licensing Fund	Application/Investigation Fee	Applicant for License	1000	Once	9	\$ 9,000	Money Services Licensing Fund	2003
IDOB	Money Services Licensing Fund	Initial License Fee	Licensee	\$500 + \$10/authorized delegate not to exceed \$5,000 total (pro-rated w/ Sept 30 expiration)	Once	21	\$ 30,959	Money Services Licensing Fund	2003
IDOB	Money Services Licensing Fund	Additional New Authorized Delegate Fee	Licensee	\$10/authorized delegate	Annual but updated quarterly		w/lic fee	Money Services Licensing Fund	2003
IDOB	Money Services Licensing Fund	License Renewal Fee	Licensee	\$500 + \$10/authorized delegate not to exceed \$5,000 total	Annual on 9/1	47	\$ 57,160	Money Services Licensing Fund	2003
IDOB	Money Services Licensing Fund	Late Fee for renewal	Licensee	\$100/day	On Occurrence			Money Services Licensing Fund	2003
IDOB	Money Services Licensing Fund	Change of Control Fee	Licensee	1000	On Occurrence	3	\$ 3,000	Money Services Licensing Fund	2003
IDOB	Money Services Licensing Fund	Examination fee - hourly charge	Licensee	\$50/hr -Costs As Determined by the Banking Superintendent	On Occurrence			Money Services Licensing Fund	2003
IDOB	Money Services Licensing Fund	Administrative Fines	Licensee	\$1000/day	On Occurrence			Money Services Licensing Fund	2003
IDOB - Professional Licensing, Department 217									
IDOB		Accountancy Board					\$ 376,633	General Fund	
IDOB	General Fund	Initial CPA Certificate	Licensee	100	Once	Info not available		General Fund	

Department	Budget Unit or Fund Name and Number	Fee Description	Payor of Fee	Monthly Fee Amount	Frequency	Number of FY 2010 Payors	FY 2010 Total Revenue	Revenue Deposit Location (Fund)	Year Last Revised
IDOB	General Fund	Wall Certificate	Licensee	50	As requested	Info not available		General Fund	
IDOB	General Fund	Original Attest	Licensee	100	Once	Info not available		General Fund	
IDOB	General Fund	Biennial Renewal - Active	Licensee	100	2 years	Info not available		General Fund	
IDOB	General Fund	Late Renewal Fee - Active	Licensee	25	2 years	Info not available		General Fund	
IDOB	General Fund	Biennial Renewal - Inactive	Licensee	50	2 years	Info not available		General Fund	
IDOB	General Fund	Late Renwal Fee - Inactive	Licensee	10	2 years	Info not available		General Fund	
IDOB	General Fund	Initial Firm Permit	Licensee	50	Once	Info not available		General Fund	2010
IDOB	General Fund	Annual Firm Renewal	Licensee	50	1 year	Info not available		General Fund	2010
IDOB	General Fund	Reinstatement Individual - Active	Licensee	100	As requested	Info not available		General Fund	
IDOB	General Fund	Reinstatement Individual - Inactive	Licensee	50	As requested	Info not available		General Fund	
IDOB	General Fund	Reinstatement Firm	Licensee	50	As requested	Info not available		General Fund	2010
IDOB	General Fund	Reinstatement Individual - Active Penalty	Licensee	100	As requested	Info not available		General Fund	
IDOB	General Fund	Reinstatement Individual - Inactive - Penalty	Licensee	100	As requested	Info not available		General Fund	
IDOB	General Fund	Reinstatement Firm - Penalty	Licensee	100	As requested	Info not available		General Fund	
IDOB	General Fund	Reinstatement per Month Penalty	Licensee	25	As requested	Info not available		General Fund	2009
IDOB	General Fund	Change of Status	Licensee	50	As requested	Info not available		General Fund	
IDOB	General Fund	Interstate Transfer Forms/Letters of Good Standing	Licensee	25	As requested	Info not available		General Fund	2010
IDOB		Architect Board					\$ 198,375		
IDOB	General Fund	Reciprocal application and registration fee	Licensee	200	As requested	Info not available		General Fund	
IDOB	General Fund	Biennial renewal fee	Licensee	200	2 years	Info not available		General Fund	
IDOB	General Fund	Biennial renewal fee (inactive)	Licensee	100	2 years	Info not available		General Fund	2005
IDOB	General Fund	Biennial renewal fee (retired)	Licensee	50	2 years	Info not available		General Fund	
IDOB	General Fund	Biennial renewal for firms	Licensee	100	2 years	Info not available		General Fund	
IDOB	General Fund	New Firms	Licensee	50	As requested	Info not available		General Fund	

Department	Budget Unit or Fund Name and Number	Fee Description	Payor of Fee	Monthly Fee Amount	Frequency	Number of FY 2010 Payors	FY 2010 Total Revenue	Revenue Deposit Location (Fund)	Year Last Revised
IDOB	General Fund	Reinstatement of lapsed individual registration (per month)	Licensee	25	As requested	Info not available		General Fund	
IDOB	General Fund	Duplicate wall certificate fee	Licensee	50	As requested	Info not available		General Fund	
IDOB	Engineering & Land Surveying Bd.						\$ 489,159		
IDOB	General Fund	Active License Renewal	Licensee	100	2 years	Info not available		General Fund	2003
IDOB	General Fund	Inactive license renewal	Licensee	40	2 years	Info not available		General Fund	2003
IDOB	General Fund	Reinstatement of lapsed license	Licensee	100	As requested	Info not available		General Fund	
IDOB	General Fund	Reinstatement of inactive to active license	Licensee	60	As requested	Info not available		General Fund	2003
IDOB	General Fund	New license	Licensee	100	As requested	Info not available		General Fund	2003
IDOB	General Fund	Principles & Practice of Eng Exam App Fee	Applicant	100	As requested	Info not available		General Fund	2003
IDOB	General Fund	Principles & Practice of Land Surveying	Applicant	100	As requested	Info not available		General Fund	2003
IDOB	General Fund	Iowa State Specific Land Surveying Exam	Applicant	30	As requested	Info not available		General Fund	2003
IDOB	General Fund	Application for licensure by comity	Comity Applicant	150	As requested	Info not available		General Fund	2003
IDOB	General Fund	Certificates	Licensee	15	As requested	Info not available		General Fund	2003
IDOB	General Fund	Additional or duplicate certificate	Licensee	25	As requested	Info not available		General Fund	2003
IDOB	General Fund	Intern certificate	Intern	0	As requested	Info not available		General Fund	
IDOB	General Fund	Check returned for insufficient funds		15	As needed	Info not available		General Fund	2003
IDOB	General Fund	Record verification for lapsed licensees		15	As requested	Info not available		General Fund	2003
IDOB	General Fund	Late renewal fee		25	As requested	Info not available		General Fund	2003
IDOB	Landscape Architect Board						\$ 49,062		
IDOB	General Fund	Examination Fee	Applicant	Varies	As requested	Info not available		General Fund	
IDOB	General Fund	Initial exam filing fee	Applicant	50	As requested	Info not available		General Fund	
IDOB	General Fund	Proctoring fee	Applicant	50	As requested	Info not available		General Fund	
IDOB	General Fund	Examination exemption fee	Applicant	300	As requested	Info not available		General Fund	
IDOB	General Fund	Wall certificate fee	Licensee	50	As requested	Info not available		General Fund	

Department	Budget Unit or Fund Name and Number	Fee Description	Payor of Fee	Monthly Fee Amount	Frequency	Number of FY 2010 Payors	FY 2010 Total Revenue	Revenue Deposit Location (Fund)	Year Last Revised
IDOB	General Fund	Wall certificate replacement fee	Licensee	25	As requested	Info not available		General Fund	
IDOB	General Fund	Certificate of registration fee	Licensee	15/month	As requested	Info not available		General Fund	
IDOB	General Fund	Biennial registration (active)	Licensee	350	2 years	Info not available		General Fund	
IDOB	General Fund	Biennial registration (inactive)	Licensee	100	2 years	Info not available		General Fund	2008
IDOB	General Fund	Reinstatement of lapsed registration	Licensee	25/month	As requested	Info not available		General Fund	2008
IDOB	General Fund	Reciprocal license	Licensee	300	As requested	Info not available		General Fund	
IDOB	Real Estate Commission						\$ 611,264		
IDOB	General Fund	Broker license	Licensee	170	As requested	Info not available		General Fund	2002
IDOB	General Fund	Additional officer or partner license	Licensee	50	As requested	Info not available		General Fund	
IDOB	General Fund	Firm license	Licensee	170	As requested	Info not available		General Fund	
IDOB	General Fund	Branch office license	Licensee	50	As requested	Info not available		General Fund	
IDOB	General Fund	Trade name license	Licensee	50	As requested	Info not available		General Fund	
IDOB	General Fund	Salesperson license	Licensee	125	As requested	Info not available		General Fund	2002
IDOB	General Fund	Broker license renewal	Licensee	195	3 years	Info not available		General Fund	2002
IDOB	General Fund	Salesperson license renewal	Licensee	150	3 years	Info not available		General Fund	2002
IDOB	General Fund	Certification of license	Licensee	25	As requested	Info not available		General Fund	2002
IDOB	Real Estate Appraiser Board						\$ 217,958		
IDOB	General Fund	Renewal of active certified appraiser	Licensee	360	2 years	Info not available		General Fund	2007
IDOB	General Fund	Renewal of associate appraiser	Licensee	250	2 years	Info not available		General Fund	2007
IDOB	General Fund	Renewal of certified appraiser	Licensee	100	2 years	Info not available		General Fund	2007
IDOB	General Fund	Renewal of inactive associate appraiser	Licensee	50	2 years	Info not available		General Fund	2007
IDOB	General Fund	Reinstatement of lapsed certified appraiser	Licensee	150	As requested	Info not available		General Fund	2007
IDOB	General Fund	Reinstatement of lapsed associate appraiser	Licensee	150	As requested	Info not available		General Fund	2007
IDOB	General Fund	Reactivating certified appraiser inactive to active	Licensee	50	As requested	Info not available		General Fund	

Department	Budget Unit or Fund Name and Number	Fee Description	Payor of Fee	Monthly Fee Amount	Frequency	Number of FY 2010 Payors	FY 2010 Total Revenue	Revenue Deposit Location (Fund)	Year Last Revised
IDOB	General Fund	Reactivating associate appraiser inactive to active	Licensee	50	As requested	Info not available		General Fund	
IDOB	General Fund	Exam application	Licensee	100	As requested	Info not available		General Fund	
IDOB	General Fund	Temporary practice permit	Licensee	150	As requested	Info not available		General Fund	
IDOB	General Fund	Reciprocal application fee	Licensee	50	As requested	Info not available		General Fund	
IDOB	General Fund	Certificates reissued	Licensee	50	As requested	Info not available		General Fund	
IDOB	General Fund	Certified Residential work product review	Licensee	300	As necessary	Info not available		General Fund	2007
IDOB	General Fund	Certified General work product review	Licensee	650	As necessary	Info not available		General Fund	2007
IDOB	General Fund	Each addtl residential reports as req by board	Licensee	150	As necessary	Info not available		General Fund	
IDOB	General Fund	Each addtl non-residential reports as req by board	Licensee	250	As necessary	Info not available		General Fund	
IDOB	General Fund	Each voluntary submission of residential reports for review	Licensee	150	As necessary	Info not available		General Fund	
IDOB	General Fund	Each voluntary submission of non-residential reports for review	Licensee	250	As necessary	Info not available		General Fund	
IDOB	Interior Design Board						\$ 12,193		
IDOB	General Fund	Application	Licensee	350	As requested	Info not available		General Fund	2002
IDOB	General Fund	Renewal Fee	Licensee	350	2 years	Info not available		General Fund	2002
IDOB	General Fund	Reinstatement Fee	Licensee	100	As requested	Info not available		General Fund	2002
Total FY 2010 Revenue							\$ 10,631,895		

Credit Union Division

Administration and Regulation Subcommittee

Department	Budget Unit or Fund Name and Number	Fee Description	Payor of Fee	Monthly Fee Amount	Frequency	Number of FY 2010 Payors	FY 2010 Total Revenue	Revenue Deposit Location (Fund)	Year Last Revised
Credit Union Division	Commerce Revolving Fund	Annual operating fee	credit unions	864066	bi-annual	136	\$ 1,558,159	Commerce Revolving Fund	
	Commerce Revolving Fund	Software Sharing Agreement with state of Texas	Texas Credit Union Dept.	1750	annual	1	\$ 1,750	Commerce Revolving Fund	
	Commerce Revolving Fund	Lender Credit Card Act		100	annual	2	\$ 100	Commerce Revolving Fund	
	Commerce Revolving Fund	Foreign Branch Fee	foreign credit unions	500	annual	2	\$ 500	Commerce Revolving Fund	
Total FY 2010 Revenue							\$ 1,560,509		

Insurance Division

Administration and Regulation Subcommittee

Department	Budget Unit or Fund Name and Number	Fee Description	Payor of Fee	Monthly Fee Amount	Frequency	Number of FY 2010 Payors	FY 2010 Total Revenue	Revenue Deposit Location (Fund)	Year Last Revised
Insurance Division	Company Regulation Bureau	Retaliatory Fees Others	Insurance Company	Varies - see comments for fees	Yearly		\$ 1,158,202	Commerce Revolving Fund	1981
Insurance Division		Annual Renewal Fees	Insurance Company	Varies - see comments for fees	Yearly	1,993	\$ 193,368	Commerce Revolving Fund	1988
Insurance Division		Examination Report	Insurance Company	50	As issued	35	\$ 1,750	Commerce Revolving Fund	2003
Insurance Division		Amended Articles	Insurance Company	Varies - see comments for fees	As filed	65	\$ 3,251	Commerce Revolving Fund	1988
Insurance Division		Amended Certificate of Authority	Insurance Company	25	As requested	480	\$ 12,019	Commerce Revolving Fund	1988
Insurance Division		Certificates with Seal	Insurance Company	10	As requested	3,799	\$ 37,990	Commerce Revolving Fund	1988
Insurance Division		New Company Admission Fees	Insurance Company	See Comments	As requested	28	\$ 50,631	Commerce Revolving Fund	1988
Insurance Division		Workers Comp New & Renewal	Self Insured Workers Compensation Company	200	Annual	70	\$ 13,875	Commerce Revolving Fund	1985
Insurance Division		Miscellaneous	Insurance Company	Varies - see comments for fees	As requested		\$ 11,775	Commerce Revolving Fund	
Insurance Division		Company Billings	Insurance Company	Varies - see comments for fees	Monthly	55	\$ 1,149,266	Commerce Revolving Fund	Annually
Insurance Division		Exam Licensing App	Insurance Company	See Comments	As Requested	28	\$ 27,500	Commerce Revolving Fund	2003
Insurance Division	Securities and Regulated Industries Bureau (SRIB)	Securities Registration filing	Securities registrants	See Comments	Annual	23,631	\$ 8,108,104	Commerce Revolving Fund	1991
Insurance Division		Securities Broker-Dealers licenses	Broker-dealers	200	Annual	1,541	\$ 328,400	Commerce Revolving Fund	1982
Insurance Division		Securities agent licensing	Securities agents	40	Annual	91,323	\$ 3,289,036	Commerce Revolving Fund & Investor Ed Fund	
Insurance Division		Securities Investment Advisers licensing	Investment Advisers	100	Annual	128	\$ 13,700	Commerce Revolving Fund	1998
Insurance Division		Investment Adviser Representative licensing	Investment Adviser Representatives	30	Annual	4,414	\$ 154,560	Commerce Revolving Fund	1998
Insurance Division		Federal Covered IA notice filing	Federal Covered Ias	100	Annual	903	\$ 93,800	Commerce Revolving Fund	1998
Insurance Division		Exempt issuers using Reg. D	Private placement issuers	100	Per filing	513	\$ 59,550	Commerce Revolving Fund	1997
Insurance Division	SRIB - Prearranged Funeral Plans	Application for Preneed Seller License	Owner of business entity	100	once	9	\$ 905	Commerce Revolving Fund	2009
Insurance Division		Criminal History Check for owners of Preneed Seller License Applicants	Owner of business entity	15	once	8	\$ 120	Commerce Revolving Fund	2009
Insurance Division		Renewal Application for Preneed Seller	Owner of business entity	20	every 4 years	0	\$ 0	Commerce Revolving Fund	2008

Insurance Division

Administration and Regulation Subcommittee

Department	Budget Unit or Fund Name and Number	Fee Description	Payor of Fee	Monthly Fee Amount	Frequency	Number of FY 2010 Payors	FY 2010 Total Revenue	Revenue Deposit Location (Fund)	Year Last Revised
Insurance Division		Application for Preneed Sales Agent License	Applicant or employer	20	once	65	\$ 1,300	Commerce Revolving Fund	2009
Insurance Division		Criminal History Check for SA License Applicants	Applicant or employer	15	once	65	\$ 975	Commerce Revolving Fund	2009
Insurance Division		Renewal Application for Preneed Sales Agent	Applicant or employer	20	every 4 years	0	\$ 0	Commerce Revolving Fund	2008
Insurance Division		Annual Report by Preneed Seller - new contract (each) filing fees	Business entity	8	annually	263	\$ 83,765	Commerce Revolving Fund	2009
Insurance Division		Annual Report by Preneed Seller - new contract (each) filing fees	Business entity	12	annually	263	\$ 125,603	Commerce Revolving Fund	2009
Insurance Division		Annual Report by Preneed Seller - SA (each) filing fees	Business entity	5	annually	263	\$ 3,505	Commerce Revolving Fund	2009
Insurance Division	SRIB Regulated Industries Unit	Motor Vehicle Service Contract (MVSC) Companies Annual filing fee	MVSC Companies	\$100- \$350	annually		\$ 116,062	Commerce Revolving Fund	2001
Insurance Division		MVSC Providers Annual filing fee	MVSC Providers	\$100 - \$300	annually			Commerce Revolving Fund	2001
Insurance Division		Residential Service Contract (RSC) Companies License Fee	Residential Service Contract (RSC) Companies	250	annually		\$ 204,641	Commerce Revolving Fund	1992
Insurance Division		RSC Contract Sales Fee	RSC Companies	3% of contract sales not to exceed \$50,000	annually			Commerce Revolving Fund	2000
Insurance Division		Retirement Facility Certification Fee	Retirement Facilities	100	annually		\$ 56,010	Commerce Revolving Fund	2004
Insurance Division		Cemetery Annual Reprt Fee	Cemeteries	\$5 per certificate of interment rights	annually		\$ 8,200	Commerce Revolving Fund	2005
Insurance Division	Market Reg	External Review Fees - Fee to request outside review of medical claim denial	Policyholder	25	Per appeal	34	\$ 475	Commerce Revolving Fund	Unknown
Insurance Division		Various insurance agent and agency licenses	Licensee	\$50; \$100	See comments	94,824	\$ 2,164,625	Commerce Revolving Fund	
Total FY 2010 Revenue							\$ 17,472,963		

Department of Administrative Services

Administration and Regulation Subcommittee

Department	Budget Unit or Fund Name and Number	Fee Description	Payor of Fee	Monthly Fee Amount	Frequency	Number of FY 2010 Payors	FY 2010 Total Revenue	Revenue Deposit Location (Fund)	Year Last Revised
Administrative Services	IT Operations Revolving Fund	Service # 0767 - Directory Services	Participating State of Iowa government entities including departments, boards, and commissions.	\$0.56 per Employee	Monthly	124	\$ 140,973	IT Operations Revolving Fund	FY 2011
Administrative Services	Facility and Support Revolving Fund	Service # 3820 - Association Fee Ankeny Lab	State departments and educational institutions using the Ankeny Lab.	\$0.44166 per Sq Ft	Monthly	4	\$ 851,448	Facility and Support Revolving Fund	FY 2011
Administrative Services	Mail Services Revolving Fund	Service # 3835 - Mail Fee Utility	All State of Iowa government entities and branches including departments, boards, and commissions that use the centralized mail facilities.	Varies	Monthly	80	\$ 662,978	Mail Services Revolving Fund	
Administrative Services	Vehicle Dispatcher Revolving Fund	Service # 3890 - GSE Fleet Management Fee	All State of Iowa government entities and branches including departments, boards, and commissions that use state vehicles, excluding the DOT.	\$21.37 per month per active vehicle	Monthly	81	\$ 666,353	Vehicle Dispatcher Revolving Fund	FY 2010
Administrative Services	Vehicle Depreciation Revolving Fund	Service # 3891 - Vehicle Replacement and Depreciation	In FY 2010 this was all State of Iowa government entities and branches that made use of state vehicles, excluding the DOT.	Varies	Monthly	24	\$ 1,239,733	Vehicle Depreciation Revolving Fund	
Administrative Services	Self Insurance/Risk Management	Service # 3892 - Vehicle Self Insurance	All State of Iowa government entities and branches that make use of state vehicles, excluding the DOT.	\$26.40 per month per active vehicle	Monthly	80	\$ 844,104	Self Insurance/Risk Management	FY 2011
Administrative Services	IT Operations Revolving Fund	Service # 3894 - Mail automation - Metered Mail	All State of Iowa government entities and branches including departments, boards, and commissions that use the centralized mail facilities.	Varies	Usage Based	20	\$ 84,028	IT Operations Revolving Fund	FY 2010
Administrative Services	Facility and Support Revolving Fund	Service # 3897 - Capitol Complex Office Space, Association Fee	All State of Iowa government and non-government entities that have office space in the Capitol Complex.	\$0.27416 per Sq Ft	Monthly	46	\$ 3,929,440	Facility and Support Revolving Fund	FY 2011
Administrative Services	Facility and Support Revolving Fund	Service # 3900 - Lease Management, outside Seat of Government	Those State of Iowa entities that leased office space outside of Polk County and all counties contiguous to Polk.	\$61.90 per Hour	Annual	14	\$ 6,995	Facility and Support Revolving Fund	
Administrative Services	Facility and Support Revolving Fund	Service # 3901 - Lease Management, Seat of Government	Those State of Iowa entities that leased office space outside the Capitol Complex but within Polk County or counties contiguous to Polk.	\$0.0098 per Sq Ft	Monthly	28	\$ 58,636	Facility and Support Revolving Fund	FY 2011
Administrative Services	Centralized Purchasing - Administration	Service # 3903 - Employee Blanket Bond Coverage Fee	Most State of Iowa government entities, elected officials, and branches including departments, boards, commissions, and Regents institutions.	\$1.58 per FTE	Annual	92	\$ 31,320	Centralized Purchasing - Administration	FY 2010
Administrative Services	Centralized Purchasing - Administration	Service # 3905 - Purchasing Administration	Most State of Iowa government entities, elected officials, and branches including departments, boards, and commissions.	Varies	Usage Based	90	\$ 916,625	Centralized Purchasing - Administration	
Administrative Services	Employee Assistance Program	Service # 3950 - Employee Assistance Plan - SAP	In FY 2010, payors were Public Defense and the Department of Transportation.	\$500 per Each	Annual	2	\$ 1,000	Employee Assistance Program	
Administrative Services	Employee Assistance Program	Service # 3951 - Employee Assistance Plan Training and Outreach	In FY 2010, payors were Corrections, Education, the Judicial Branch, and the DOT.	\$80 per Hour	Usage Based	4	\$ 1,640	Employee Assistance Program	

Department of Administrative Services

Administration and Regulation Subcommittee

Department	Budget Unit or Fund Name and Number	Fee Description	Payor of Fee	Monthly Fee Amount	Frequency	Number of FY 2010 Payors	FY 2010 Total Revenue	Revenue Deposit Location (Fund)	Year Last Revised
Administrative Services	Employee Assistance Program	Service # 3952 - Employee Assistance Plan Hourly Option	Participating State of Iowa government entities including departments, boards, and commissions.	\$65 per Hour	Usage Based	57	\$ 75,148	Employee Assistance Program	FY 2009
Administrative Services	Employee Assistance Program	Service # 3953 - Employee Assistance Plan - Group Counsel	In FY 2010, payors were Iowa Workforce Development and Corrections, 5th Judicial District.	\$90 per Hour	Usage Based	2	\$ 293	Employee Assistance Program	
Administrative Services	Employee Assistance Program	Service # 3954 - Employee Assistance Plan - Travel	In FY 2010, payors were Corrections, the Judicial Branch, and the DOT.	\$50 per Hour	Usage Based	3	\$ 325	Employee Assistance Program	
Administrative Services	Human Resources Revolving Fund	Service \$ 3955 - Flexible Spending Program - Dependent Care Only	Participating State of Iowa government entities, elected officials, and branches including departments, boards, and commissions.	\$4.26 per Employee	Monthly	73	\$ 16,141	Human Resources Revolving Fund	
Administrative Services	Human Resources Revolving Fund	Service # 3956 - Flexible Spending Program - Both	Participating State of Iowa government entities, elected officials, and branches including departments, boards, and commissions.	\$4.26 per Employee	Monthly	169	\$ 24,120	Human Resources Revolving Fund	
Administrative Services	Human Resources Revolving Fund	Service \$ 3957 - Flexible Spending Program - Health Care Only	Participating State of Iowa government entities, elected officials, and branches including departments, boards, commissions, and some Regent's institutions.	\$4.26 per Employee	Monthly	128	\$ 177,719	Human Resources Revolving Fund	
Administrative Services	Health Insurance Administration Fund	Service # 3958 - Health Insurance Surcharge	Participating State of Iowa government entities, elected officials, and branches including departments, boards, and commissions.	\$2 per Employee	Monthly	139	\$ 440,546	Health Insurance Administration Fund	
Administrative Services	Worker's Compensation Insurance Fund	Service # 3959 - Worker's Compensation	Participating State of Iowa government entities, elected officials, and branches including departments, boards, and commissions.	Varies	Monthly	130	\$ 24,770,832	Worker's Compensation Insurance Fund	
Administrative Services	Human Resources Revolving Fund	Service # 3960 - Unemployment Claims Management	Participating State of Iowa government entities, elected officials, and branches including departments, boards, and commissions.	\$1.25 per Employee	Annual	75	\$ 29,407	Human Resources Revolving Fund	
Administrative Services	Human Resources Revolving Fund	Service # 3961 - Benefits and Pre-tax Utility Package	Most State of Iowa government entities, elected officials, and branches including departments, boards, and commissions.	\$2.45 per Employee	Monthly	139	\$ 627,393	Human Resources Revolving Fund	FY 2010
Administrative Services	Human Resources Revolving Fund	Service # 3963 - Employment Services - Merit	Most State of Iowa government entities, elected officials, and branches including departments, boards, and commissions.	\$1.795 per Employee	Monthly	111	\$ 379,154	Human Resources Revolving Fund	FY 2011
Administrative Services	Human Resources Revolving Fund	Service # 3964 - Employment Services Utility Package	Most State of Iowa government entities, elected officials, and branches including departments, boards, and commissions.	\$4.94 per Employee	Monthly	123	\$ 1,177,292	Human Resources Revolving Fund	FY 2010
Administrative Services	Human Resources Revolving Fund	Service # 3965 - Labor Relations	Most State of Iowa government entities, elected officials, and branches including departments, boards, commissions, and Regents institutions.	\$1.67 per Employee	Monthly	134	\$ 501,742	Human Resources Revolving Fund	FY 2010
Administrative Services	Human Resources Revolving Fund	Service # 3970 - Personnel Officers	Most State of Iowa government entities, elected officials, and branches including departments, boards, and commissions.	\$6.19 per Employee	Monthly	131	\$ 1,338,403	Human Resources Revolving Fund	FY 2011

Department of Administrative Services

Administration and Regulation Subcommittee

Department	Budget Unit or Fund Name and Number	Fee Description	Payor of Fee	Monthly Fee Amount	Frequency	Number of FY 2010 Payors	FY 2010 Total Revenue	Revenue Deposit Location (Fund)	Year Last Revised
Administrative Services	Human Resources Revolving Fund	Service # 3971 - Golden Dome Awards Program	Most State of Iowa government entities, elected officials, and branches including departments, boards, and commissions.	\$2 per Employee	Annual	100	\$ 41,275	Human Resources Revolving Fund	
Administrative Services	I/3	Service # 3999 - I/3 Administration	State of Iowa government entities, elected officials, and branches including departments, boards, and commissions that use the I/3 system.	Varies	Usage Based	124	\$ 2,843,367	I/3	
Administrative Services	Employee Assistance Program	Service # 4088 - Employee Assistance Plan Per Capita Option	Participating State of Iowa government entities including departments, boards, and commissions.	\$10 per Employee	Annual	29	\$ 52,470	Employee Assistance Program	FY 2009
Administrative Services	Facility and Support Revolving Fund	Service # 4095 - Architectural and Engineering Services Project Management	Participating State of Iowa government entities including departments, boards, and commissions with construction projects outside of the Capitol Complex. Similar service codes used for internal issues: 4195, 4212, 4441, and 3847.	\$83.84 per Hour	Monthly	35	\$ 2,090,190	Facility and Support Revolving Fund	
Administrative Services	IT Operations Revolving Fund	Service # 4171 - Information Security Office	Participating State of Iowa government entities, elected officials, and branches including departments, boards, and commissions.	\$1.2 per Each	Monthly	121	\$ 291,553	IT Operations Revolving Fund	FY 2011
Administrative Services	Facility and Support Revolving Fund	Service # 4451 - State Surplus	Participating departments and agencies on the capitol complex or within a 25 mile radius of the Capitol complex in Polk County only.	Varies	Usage Based	1	\$ 11,662	Facility and Support Revolving Fund	
Administrative Services	IT Operations Revolving Fund	Service # 4452 - Service-Oriented Architecture (SOA)	Executive Branch departments, boards, and commissions.	\$0.35580 per Authorization	Usage Based	106	\$ 79,986	IT Operations Revolving Fund	FY 2011
Administrative Services	IT Operations Revolving Fund	Service # 4453 - Authentication & Authorization (A&A) Utility	Participating State of Iowa government entities including departments, boards, and commissions.	\$0.43 per FTE	Monthly	173	\$ 104,403	IT Operations Revolving Fund	FY 2011
Total FY 2010 Revenue							\$ 44,508,693		

Department of Management

Administration and Regulation Subcommittee

Department	Budget Unit or Fund Name and Number	Fee Description	Payor of Fee	Monthly Fee Amount	Frequency	Number of FY 2010 Payors	FY 2010 Total Revenue	Revenue Deposit Location (Fund)	Year Last Revised
Management	Operations	State Appeal Board General Claim Filing Fee	State Agencies	5	Per General Claim filed	30	\$ 1,600	General Fund	
Management	Operations	Requests for access to records	Requestor	\$15/hour plus \$0.20/page photocopy fee	Hourly fee plus photocopy fee above 25 pages	0	\$ -	NA	
Total FY 2010 Revenue							\$ 1,600		

Ethics and Campaign Disclosure

Administration and Regulation Subcommittee

Department	Budget Unit or Fund Name and Number	Fee Description	Payor of Fee	Monthly Fee Amount	Frequency	Number of FY 2010 Payors	FY 2010 Total Revenue	Revenue Deposit Location (Fund)	Year Last Revised
Ethic and Campaign Disclosure		Copying fees	Copier	10 cents page	1	1	\$ 50	General Fund	
Ethic and Campaign Disclosure		Hearing costs	Violator	varies	3	3	\$ 275	General Fund	
Ethic and Campaign Disclosure		Civil penalty retention	Late Filers	2	152	152	\$ 304	General Fund	
Total FY 2010 Revenue							\$ 629		

Department of Revenue

Administration and Regulation Subcommittee

Department	Budget Unit or Fund Name and Number	Fee Description	Payor of Fee	Monthly Fee Amount	Frequency	Number of FY 2010 Payors	FY 2010 Total Revenue	Revenue Deposit Location (Fund)	Year Last Revised
Revenue	General Fund	photocopies	taxpayer	0.2	per copy	?	\$ 89	General Fund	701 IAC 5.3 - 2004, 22.2 - 1998, 22.3 - 2006
Revenue	General Fund	duplication of administrative hearing tapes	taxpayer	7	per CD	5	\$ 35	General Fund	7E.3 - 1986, 701 IAC 5.3 - 2004, 22.2 - 1998, 22.3 - 2006
Revenue	General Fund	copies of income tax returns	taxpayer	5	per tax return	?	\$ 4,355	General Fund	701 IAC 5.3 - 2004, 22.2 - 1998, 22.3 - 2006
Revenue	General Fund	court collection fee	court obligor	.090909 of court collections processed by IDR		?	\$ 2,211,745	General Fund	1997
Revenue	General Fund	Property Assessor Manual	requestor	\$27.35 plus any applicable sales tax and postage	per manual	5	\$ 207	General Fund	2009
Revenue	General Fund	ad-hoc listing of sales tax permits	requestor	\$20 plus applicable sales tax	1 - 3,000 records	9	\$ 191	General Fund	7E.3 - 1986, 701 IAC 5.3 - 2004, 22.2 - 1998, 22.3 - 2006
Revenue				\$25 plus applicable sales tax	3,001 - 5,000 records	1	\$ 27	General Fund	7E.3 - 1986, 701 IAC 5.3 - 2004, 22.2 - 1998, 22.3 - 2006
Revenue				\$30 plus applicable sales tax	5,001 - 7,000 records	0	\$ 0	General Fund	7E.3 - 1986, 701 IAC 5.3 - 2004, 22.2 - 1998, 22.3 - 2006
Revenue				\$35 plus applicable sales tax	7,001 - 9,000 records	1	\$ 37	General Fund	7E.3 - 1986, 701 IAC 5.3 - 2004, 22.2 - 1998, 22.3 - 2006
Revenue				\$40 plus applicable sales tax	9,001 - 11,000 records	0	\$ 0	General Fund	7E.3 - 1986, 701 IAC 5.3 - 2004, 22.2 - 1998, 22.3 - 2006
Revenue				\$45 plus applicable sales tax	11,001 - 15000 records	0	\$ 0	General Fund	7E.3 - 1986, 701 IAC 5.3 - 2004, 22.2 - 1998, 22.3 - 2006
Revenue	General Fund	monthly sales tax permit file updates for 6 months	requestor	\$40 plus applicable sales tax		11	\$ 419	General Fund	7E.3 - 1986, 701 IAC 5.3 - 2004, 22.2 - 1998, 22.3 - 2006
Total FY 2010 Revenue							\$ 2,217,104		

Utilities Board

Administration and Regulation Subcommittee

Department	Budget Unit or Fund Name and Number	Fee Description	Payor of Fee	Monthly Fee Amount	Frequency	Number of FY 2010 Payors	FY 2010 Total Revenue	Revenue Deposit Location (Fund)	Year Last Revised
Utilities Board		Cable Franchise - Initial fee	Cable Service Provider	100	Varies	11	\$ 1,100	Commerce Revolving Fund	
		Cable Franchise - Service Area revision fee	Cable Service Provider	50	Varies	11	\$ 550	Commerce Revolving Fund	
		Cable Franchise - Transfer fee	Cable Service Provider	50	Varies	0	\$ 0	Commerce Revolving Fund	
		Cable Franchise - Termination fee	Cable Service Provider	25	Varies	0	\$ 0	Commerce Revolving Fund	
		Certified Natural Gas Provider	Natural Gas Provider	125	Varies	1	\$ 125	Commerce Revolving Fund	
Total FY 2010 Revenue							\$ 1,775		

Note: A rulemaking is pending that would eliminate the cable franchise fee and replace it with an assessment.

Appendix F

Issue Reviews and Fiscal Topics Published by the Fiscal Services Division

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Budget Unit: Department of Administrative Services

BU Number: 0050C85001

Purpose and History

The Iowa [Department of Administrative Services \(DAS\)](#) was created on July 1, 2003, as a way to manage and coordinate the major resources of state government. The DAS mission is to provide high-quality, affordable infrastructure products and services to State government customers in a manner that empowers them to provide better service to the citizens of Iowa and support the State of Iowa in achieving economic growth. The DAS has established an alternative to privatization that provides an incentive to employees to drive down the cost of service delivery. The DAS is comprised of four enterprises: [General Services Enterprise](#), [Human Resources Enterprise](#), [Information Technology Enterprise](#), and the [State Accounting Enterprise](#).

- **General Services Enterprise** maintains all Capitol Complex buildings, grounds, and monuments; manages the operation of the state fleet of vehicles; provides mail services to State agencies; statewide architectural and engineering project management services for construction projects; and manages the procurement function for most Executive Branch agencies.
- **Human Resources Enterprise** provides services to State agencies including qualification of applicants for State employment; classification, compensation, and selection assistance; Equal Employment Opportunity compliance; workforce planning; performance evaluation; workforce data gathering, reporting, and analysis; benefits, risk management, and leave administration; safety evaluations; worker compensation administration; wellness programs, employee training, and development programs; and consultation with and advice to State agencies on other human resources matters.
- **Information Technology Enterprise** coordinates the activities of the Department in promoting, integrating, and supporting IT in all business aspects of State government; provides for server systems, including mainframe and other server operations, desktop support, and applications integration; and provides application development, support, and training, including advice and assistance in developing and supporting business applications throughout state government.
- **State Accounting Enterprise** provides both the collecting and reporting of financial information and the processing of financial transactions required by the Executive, Legislative, and Judicial branches to maintain proper accounting methods.

Funding – State General Fund

The DAS receives an annual appropriation from the General Fund to fund the majority of the operational costs of the Department.

Other Sources of Revenue

In addition to the General Fund appropriation, the Department receives operating revenues from fees charged to agencies for various services. Other agencies pay into revolving funds for services such as State Motor Fleet, Health Insurance Administration, Information Technology Operations, and Human Resources. Fees are set by the [DAS Customer Council](#). The Council has representatives from various sized agencies from across State government. These revolving funds are separate from the General Fund appropriation.

Related Statutes and Administrative Rules

Iowa Code Chapter [8A](#)

Iowa Administrative Code: [11 IAC](#)

More Information

Budget Schedules and Related Documents

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Fiscal TOPICS

Published December 2010



Budget Unit: Auditor of State

BU Number: 1260P010001

Purpose and History

The position of [Auditor of State](#) is created in [Article IV, Section 22](#), of the Iowa Constitution. The Auditor is elected by popular vote and serves a four-year term. The duties of the Office are spelled out in Code Chapter [11](#). The mission of the Office of the Auditor of State is to benefit all citizens of Iowa by providing audit, review, and other technical services to State and local governments to ensure the effective, economical businesslike conduct of public activities in a prudent, accountable manner to achieve the intended purposes.

The Auditor of State is a constitutional official, elected every four years. The Auditor is required to annually make a complete audit of the books, records, and accounts of every department of State government. The Iowa Comprehensive Annual Financial Report and Single Audit Report are audited by the Auditor of State.

Funding – State General Fund

The Auditor of State Office receives an annual appropriation from the General Fund to fund costs of conducting audits of State departments that are not statutorily required to reimburse the Office for annual audit costs.

Other Sources of Revenue

In addition to the General Fund appropriation, the Office receives fees for conducting audits of certain State agencies and governmental subdivisions. Code Section [11.5B](#) allows the Auditor to be reimbursed for costs of conducting audits of the following State agencies and entities:

- | | |
|---|--|
| 1. Department of Commerce | 10. Department of Natural Resources |
| 2. Department of Human Services | 11. Offices of the Clerks of the District Court (Judicial Branch) |
| 3. Department of Transportation | 12. Iowa Public Employees' Retirement System |
| 4. Department of Public Health | 13. Federal financial assistance received by all other departments |
| 5. Board of Regents | 14. Department of Administrative Services |
| 6. Department of Agriculture and Land Stewardship | 15. Office of Energy Independence |
| 7. Iowa Veterans Home | |
| 8. Department of Education | |
| 9. Department of Workforce Development | |

Code Section [11.6](#) requires the finances of local governmental subdivisions to be audited annually, with the exception of cities with populations of less than 2,000 persons. Audit and financial reviews for cities with populations less than 2,000 persons are completed less frequently. Governmental subdivisions have the option to use a certified public accountant (certified by the State of Iowa) or the Auditor of State to conduct the audit. If a government subdivision chooses to use the Auditor of State, the Auditor will bill the entity to cover the cost of the audit. The Auditor of State is also authorized to charge governmental subdivisions a filing fee for costs associated with filing audits. The filing fee ranges from \$100 to \$850 depending on the size of the governmental subdivision budget.

Related Statutes and Administrative Rules

Iowa Code Chapter [11](#)

Iowa Administrative Code: [81 IAC](#)

More Information

Budget Schedules and Related Documents

National Association of State Auditors, Comptrollers and Treasurers: <http://nasact.org/>

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Fiscal TOPICS

Published December 2010



Budget Unit: Secretary of State

BU Number: 6350D730001

Purpose and History

The position of [Secretary of State](#) is created in [Article IV, Section 22](#), of the Iowa Constitution. The duties of the Office are spelled out in Code Chapter [9](#). The mission of the Office of the Secretary of State is to provide access to information about businesses in Iowa conveniently and economically, ensure election integrity and access to voting for Iowa citizens, and encourage Iowans to become civically engaged. The Secretary of State's Office is comprised of two basic functions: the Business Services Division and the Elections and Voter Registration Division.

The **Business Services Division** is responsible for registering and authorizing domestic and foreign entities to transact business in Iowa, filing secured transaction liens under the Uniform Commercial Code, and commissioning Iowa Notaries Public. The Business Services Division also maintains records of businesses and nonprofit organizations licensed to do business and operate in Iowa.

The **Elections and Voter Registration Division's** primary functions are to supervise the activities of county commissioners of elections, prescribe uniform election practices and procedures, prescribe the necessary forms required for the conduct of elections, and assign a number to each proposed constitutional amendment and statewide public measure for identification purposes. The Division is also responsible for coordination of State responsibilities under the federal [National Voter Registration Act of 1993](#). The Secretary of State serves as the State Commissioner of Elections in Iowa.

Funding – State General Fund

The Secretary of State's Office receives an annual appropriation from the General Fund for the majority of the operational cost of the Office.

Other Sources of Revenue

In addition to the General Fund appropriation, the Office receives operating revenues from certain fees that are charged for various services and publications. These revenues include filing fees for various entities conducting business in Iowa including: cooperative associations, limited liability companies and partnerships, for-profit corporations, and nonprofit corporations. The Office also collects fees for lien searches, registering notaries public and trade marks, and providing copies of various certified documents.

Related Statutes and Administrative Rules

Iowa Code Chapter [9](#)

Iowa Administrative Code: [721 IAC](#)

More Information

Budget Schedules and Related Documents

Secretary of State Offices of All U.S. States & Territories: <http://entrepreneurs.about.com/od/generalresources/a/secretarystate.htm>

Iowa State Association of County Auditors: <http://www.iowaauditors.org/>

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Fiscal TOPICS

Published December 2010



Budget Unit: Treasurer of State

BU Number: 6550D860001

Purpose and History

The position of [Treasurer of State](#) is created in [Article IV, Section 22](#), of the Iowa Constitution. The Treasurer is elected by popular vote and serves a four-year term. The duties and responsibilities of the Office are specified in Code Chapter [12](#). In general, the responsibilities of the Treasurer include the following:

- Receives all revenues from State agencies and the federal government for depositing the proceeds in financial institutions. The Treasurer accounts for funds on a cash basis and redeems warrants of the State.
- Takes custody of and invests the State's funds. All State funds are pooled and invested together. The Treasurer also serves as trustee and custodian of the [Iowa Public Employees' Retirement \(IPERS\) Fund](#) and the [Peace Officer's Retirement Fund](#).
- Coordinates State bonding activity and prepares an annual report of bonded indebtedness of the State and local governments in Iowa.
- Receives and deposits into the General Fund proceeds of unclaimed property that is reported to the State by companies and banks. The Treasurer also operates the [Great Iowa Treasure Hunt](#) to locate owners of unclaimed property. These duties are done in accordance with Code Chapter [556](#).
- Meets with the Superintendent of Banking and the Auditor of State on a monthly basis to set interest rates to be paid on public funds held in depositories. This group also sets guidelines and rates for the debt obligation of public bodies in Iowa.
- Acts as the trustee of the Iowa Educational Savings Plan Trust and also administers the fund in accordance with Code Chapter [12D](#). Also known as the [College Savings Iowa Program](#), it was created to encourage people to save for future educational expenses. Participants receive tax breaks and competitive investment returns.
- Sponsors [Save for America](#) – In 1995, Iowa's Treasurer became the first state treasurer to sponsor the Save For America Program. This Program is designed to teach elementary age children the importance of saving for their future.
- Implements the [Small Business Linked Investments for Tomorrow \(LIFT\) Program](#). Under the LIFT Program, the Treasurer can invest up to \$108.0 million of the State pooled money fund in certificates of deposit with a lending institution at 3.0% below the one-year U.S. Treasury bill rate. In turn, the lending institution loans the amount invested to a qualified small business at a higher rate of interest not to exceed 4.0% above the rate paid to the State. One half of this amount is available for qualifying small businesses that are 51.0% or more owned by women, minorities, or persons with disabilities, and provides below market financing.

Funding – State General Fund

The Treasurer of State's Office receives an annual appropriation from the General Fund to fund the majority of the operational cost of the Office.

Other Sources of Revenue

In addition to the General Fund appropriation, the Treasurer's Office receives an annual appropriation from the Road Use Tax Fund that is used to reimburse the Department of Administrative Services for providing information technology services related to the administration of the Road Use Tax Fund. The Office also receives operating revenues through reimbursements from other funding sources for providing staff support for various programs including: Unclaimed Property, Iowa Educational Savings Plan Trust, Protection of Public Fund Deposits, IPERS Fund, Peace Officers Retirement System, Judicial Retirement System, Tobacco Settlement Authority, and Cash Management.

Related Statutes and Administrative Rules

Iowa Code Chapter [12](#)

Iowa Administrative Code: [781 IAC](#)

More Information

Budget Schedules and Related Documents

National Association of State Auditors, Comptrollers and Treasurers: <http://nasact.org/>

Iowa State County Treasurers Association: <http://www.iowatreasurers.org/iscta/access/home.do>

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Fiscal TOPICS

Published December 2010



Budget Unit: Rebuild Iowa Office

BU Number: 6010R500001

Purpose and History

The [Rebuild Iowa Office](#) (RIO) is the operational component of the recovery efforts related to the natural disasters of 2008. The RIO is a State agency, with legal authority granted through [Executive Order 7](#) and formalized by the General Assembly in Division IV of [House File 64](#) of the 2009 Legislative Session. The mission of the RIO is to ensure that the State of Iowa rebuilds safer, stronger, and smarter than before from the catastrophic flooding and severe storms of 2008. The RIO is scheduled to sunset June 30, 2011.

The Department is responsible for the following activities:

- Coordinating State activities concerning the rebuilding effort.
- Securing funding and other resources needed for the recovery, and establishing priorities and disbursement guidelines for any such funds received.
- Establishing federal and State legislative agendas associated with the recovery effort.
- Establishing principles and policies for redevelopment.
- Establishing timelines and benchmarks associated with the recovery effort.
- Providing opportunities for public and business input.
- Ensuring transparency in the recovery process.
- Speaking with one voice on behalf of all of the State of Iowa, to include advocating for the resources necessary to spur recovery and communicating progress, status, and needs of the recovery to officials, community advocates, and the public.

Funding – State General Fund

The RIO receives an annual appropriation from the General Fund to fund a portion of the operational costs of the Department.

Other Sources of Revenue

The RIO receives funding from federal sources for operational costs including grant funding from the Economic Development Administration and Community Development Block Grants through the US Department of Housing and Urban Development.

Related Statutes and Administrative Rules

2009 Iowa Acts [Chapter 169, Section 10](#)

More Information

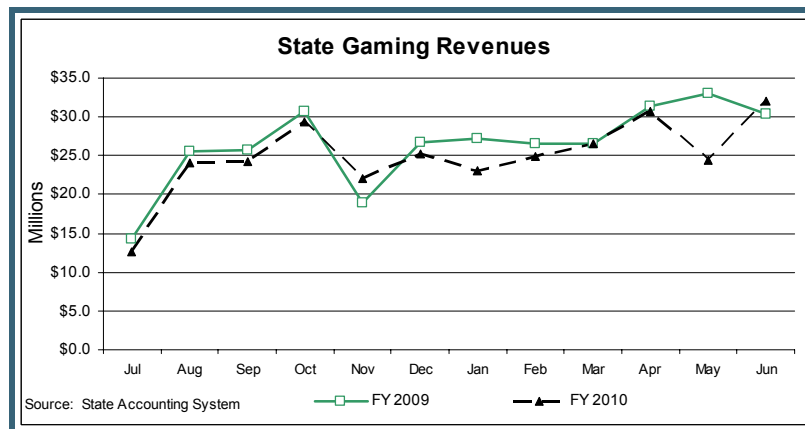
Budget Schedules and Related Documents

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FY 2010 State Gaming Revenues

Revenue collections from Iowa's 17 gaming establishments totaled \$299.1 million for FY 2010. This is \$17.9 million (5.6%) less than the amount collected during FY 2009. The State gaming revenues include State wagering taxes as well as various license and regulatory fees that are remitted to the State. The revenues do not include wagering taxes that are paid to cities and counties as these taxes are not remitted to the State. The gaming establishments paid a total of \$13.4 million in taxes to cities and counties in FY 2010.

The State gaming revenues for FY 2009 and FY 2010 were reduced by \$4.0 million due to a wagering tax credit that pari-mutuel racetracks began to claim at the beginning of FY 2009. The tracks are eligible to claim the credit for a total of five years beginning in FY 2009 and ending in FY 2013. The amount of the credit over this five-year period will total \$23.0 million and reimburses the tracks for table game license fees paid to the State in FY 2004 and FY 2005. The following chart shows the monthly revenue collections. During FY 2010, only November and June experienced revenue increases over the same months of FY 2009. Revenue collections decreased for all other months with May showing the largest drop of \$8.9 million (26.1%).



NOTE: For this report, accrued revenues received by the State after June 30 have been added to the June totals for each fiscal year. Additionally, there may be adjustments to the FY 2010 revenues as the State's accrual period ends August 31, 2010.

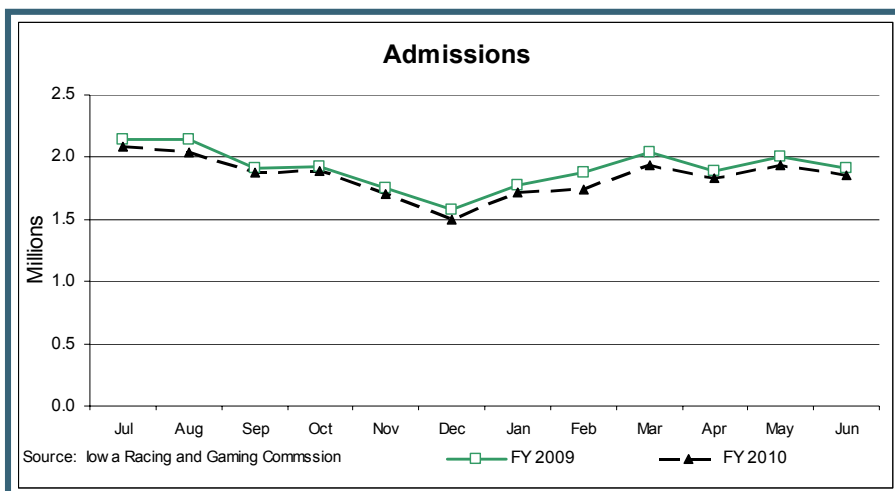
The gaming revenues collected by the State are deposited in various funds according to statute. The following table shows the distribution of the revenue collections for FY 2009 and FY 2010. Based on the statutory allocation of wagering tax revenues, the Rebuild Iowa infrastructure Fund (RIIF) will have the greatest revenue reduction for FY 2010. Wagering tax revenues deposited in the RIIF decreased \$18.6 million (9.0%) compared to FY 2009.

	FY 2009	FY 2010	Dollar Change	Percent Change
General Fund	\$ 60.0	\$ 66.0	\$ 6.0	10.0%
General Fund-Regulatory and Other Fees	14.8	14.3	-0.5	-3.4%
School Infrastructure Fund	5.0	5.0	0.0	0.0%
Vision Iowa Fund	15.0	15.0	0.0	0.0%
Gamblers Treatment Fund	4.4	0.0	-4.4	-100.0%
County Endowment Fund	11.1	10.7	-0.4	-3.6%
Rebuild Iowa Infrastructure Fund	206.7	188.1	-18.6	-9.0%
Total	\$ 317.0	\$ 299.1	\$ -17.9	-5.6%

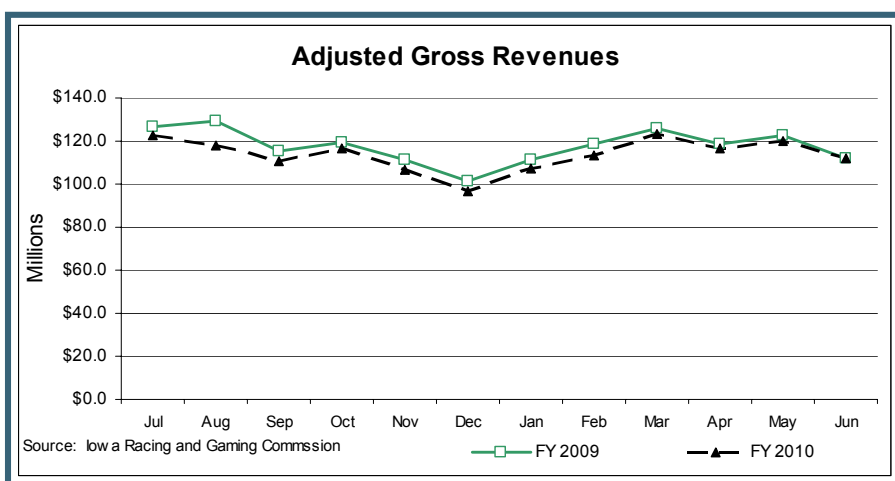
* Regulatory fees are paid to the General Fund by the gaming industry to reimburse the State for the cost of regulation and enforcement of gaming laws.

FY 2010 State Gaming Revenues

Admissions to the gaming facilities for FY 2010 decreased 848,000 (3.7%) compared to FY 2009. Admissions totaled 23.0 million for FY 2009 and 22.1 million for FY 2010. Only one of the 17 gaming facilities experienced an increase in admissions during FY 2010. The Diamond Jo Casino in Dubuque had an increase of 91,500 (8.5%) in admissions for FY 2010. All other establishments experienced a combined reduction in admissions totaling 940,000 (4.3%).



Adjusted gross revenues consist of the total amount wagered less the winnings paid and represent the amount subject to wagering tax. Adjusted gross revenues decreased by \$48.6 million (3.4%) in FY 2010 compared to FY 2009.

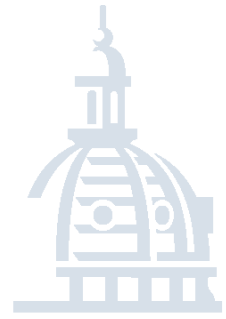


Of the 17 gaming facilities, five had increases in adjusted gross revenues (AGR) totaling \$13.2 million (4.4%) compared to the previous year. The majority of the increase was from one casino; the Diamond Jo Casino in Dubuque had an increase of \$9.2 million (15.5%) in adjusted gross revenues.

The remaining 12 facilities experienced decreases totaling \$61.8 million (5.6%) in adjusted gross revenues compared to FY 2009.

Adjusted Gross Revenues (Dollars in Millions)				
	FY 2009	FY 2010	Dollar Change	Percent Change
Casinos with Increased AGR				
Diamond Jo - Dubuque	\$ 59.2	\$ 68.4	\$ 9.2	15.5%
Wild Rose Casino - Emmetsburg	27.7	28.7	1.0	3.6%
Argosy - Sioux City	56.7	57.8	1.1	1.9%
Diamond Jo Worth - Northwood	78.9	80.3	1.4	1.8%
Isle of Capri - Waterloo	79.8	80.3	0.5	0.6%
	<u>\$ 302.3</u>	<u>\$ 315.5</u>	<u>\$ 13.2</u>	<u>4.4%</u>
Casinos with Decreased AGR				
Prairie Meadows - Altoona	\$ 193.1	\$ 186.6	\$ -6.5	-3.4%
Bluffs Run Greyhound Park - Council Bluffs	191.1	186.0	-5.1	-2.7%
Dubuque Greyhound Park	68.5	62.1	-6.4	-9.3%
Isle of Capri - Marquette	31.5	29.2	-2.3	-7.3%
Wild Rose Casino - Clinton	41.9	39.2	-2.7	-6.4%
Catfish Bend Casino - Burlington	38.9	38.7	-0.2	-0.5%
Terrible's Lakeside Casino - Osceola	51.2	48.6	-2.6	-5.1%
Rhythm City Casino - Davenport	58.2	54.8	-3.4	-5.8%
Isle of Capri - Bettendorf	89.0	78.3	-10.7	-12.0%
Ameristar Casino - Council Bluffs	167.0	156.1	-10.9	-6.5%
Harrah's - Council Bluffs	93.8	84.1	-9.7	-10.3%
Riverside Casino - Riverside	86.5	85.2	-1.3	-1.5%
	<u>\$ 1,110.7</u>	<u>\$ 1,048.9</u>	<u>\$ -61.8</u>	<u>-5.6%</u>
TOTAL	<u><u>\$ 1,413.0</u></u>	<u><u>\$ 1,364.4</u></u>	<u><u>\$ -48.6</u></u>	<u><u>-3.4%</u></u>

Source: Iowa Racing and Gaming Commission



State of Iowa Full-Time Equivalent Positions and Personnel Costs

ISSUE

This **Issue Review** provides background on the establishment of full-time equivalent (FTE) positions and examines how FTE positions are used in the State's budgeting process. This **Issue Review** also provides historical information regarding FTE positions and personnel costs and the current status and outlook of FTE positions and salary expenditures for FY 2011. In addition, this **Issue Review** outlines the new requirements included in SF 2088 (Government Reorganization Efficiency Act) that will impact FTE levels and expenditure of salary dollars for FY 2011.

CODE AUTHORITY

Section 8.36A

BACKGROUND

FTE Positions Defined: Language defining an FTE position was added to the Iowa Code in the 1990 Legislative Session with the enactment of SF 2427 (Budgetary and Financial Procedures of State Agencies Act). Iowa Code Section 8.36A defines an FTE position as *"a budgeting and monitoring unit that equates the aggregate of full-time positions, part-time positions, a vacancy and turnover factor, and other adjustments. One full-time equivalent position represents two thousand eighty working hours, which is the regular number of hours one full-time person works in one fiscal year. The number of full-time equivalent positions shall be calculated by totaling the regular number of hours that could be annually worked by persons in all authorized positions, reducing those hours by a vacancy and turnover factor and dividing that amount by two thousand eighty hours."*

During the 1987-1989 Legislative Sessions, language defining an FTE position, nearly identical to the codified language, was included annually in session law. Prior to the 1987 Legislative Session, FTE positions were not authorized in legislation for most State agencies. However, there were instances when the General Assembly authorized FTE positions for certain programs as a means of controlling the personnel costs of certain appropriated funds.

There are no provisions in the Iowa Code that require FTE positions to be authorized in order for a State agency to expend funds for personnel costs. However, the State's centralized payroll system calculates FTE utilization for agencies that use the system. In addition, for budgeting purposes, all State agencies enter FTE data in the State budget system regardless of whether or not the FTE positions had previously been authorized in prior year legislation.

Definitions of FTE Categories used in State Budget Documents: In order to analyze FTE data, it is important to understand how FTE information is categorized and reported on State budget documents. The FTE data can be divided into the following categories:

- **Actual utilized positions** – At the close of a fiscal year, FTE positions are calculated for all positions of departments that use the centralized state payroll system. This includes all departments and agencies except for the Regents institutions and the judicial district departments (a.k.a., community-based corrections agencies). The actual FTE usage is calculated by taking the actual hours worked during the fiscal year and dividing the number by 2,080 hours. For example, if a department has budgeted a full-time position (equating to 1.0 FTE) and this position is vacant for six months of the fiscal year, at the close of the fiscal year, the calculation of the actual FTE would be 0.5 ($1,040 \div 2,080$). The calculation of the actual FTE takes into account the vacancies that occur throughout the fiscal year.
- **Budgeted positions** – At the beginning of each fiscal year, State agencies enter budget information in the budget system for the fiscal year beginning July 1. In the budget system these positions are generally referred to as estimated. State agencies also enter budget information for the fiscal year beginning July 1 of the next fiscal year. This becomes part of the department request and the Governor's recommendation for the General Assembly to consider during the next legislative session. Budgeted FTE positions typically reflect full staffing of agency FTE levels. However, there may be instances when an agency adds a vacancy factor if they are certain that the position will not be filled on July 1.
- **Authorized positions** – Authorized FTE positions refer to positions that are specifically authorized by the General Assembly in session law. The General Assembly only authorizes a portion of State government's FTE positions, and they are typically positions that are tied to annual line-item appropriations. Authorized positions differ from budgeted positions in that departments will include budgeted FTE positions for all funding sources that have salary expenditures; whereas, authorized positions only relate to FTE positions specifically authorized in legislation. Departments typically include authorized positions in the budget at the level authorized in legislation.

The authorization of FTE positions generally has been used as a way for the General Assembly to control or limit personnel costs relating to appropriated funds. In addition, there are numerous programs that are established in the Iowa Code that receive operating revenues from a source other than an annual appropriation. While these programs do not receive annual appropriations or FTE authorization levels, they are allowed to fund salaries and benefits for employees working in those programs.

Regents Positions: The payroll systems used by the Regents institutions do not calculate FTE positions for their employees. However, each of the institutions calculates FTE positions at the close of each fiscal year to accommodate requirements of the State budget system.

The institutions have difficulty in calculating FTE positions for their employees due largely to the nature of the work involved. Most faculty members are counted as full-time employees; however, many do not have jobs based on the standard 2,080 hours. In addition, the institutions employ a large number of seasonal employees and students that are difficult to convert to FTE positions.

However, the institutions do keep an accurate head count of employees. On an annual basis, the three Regents institutions and two special schools employ approximately 45,000 individuals. Of the total, approximately 46.0% represent full-time employees and the remainder consist of

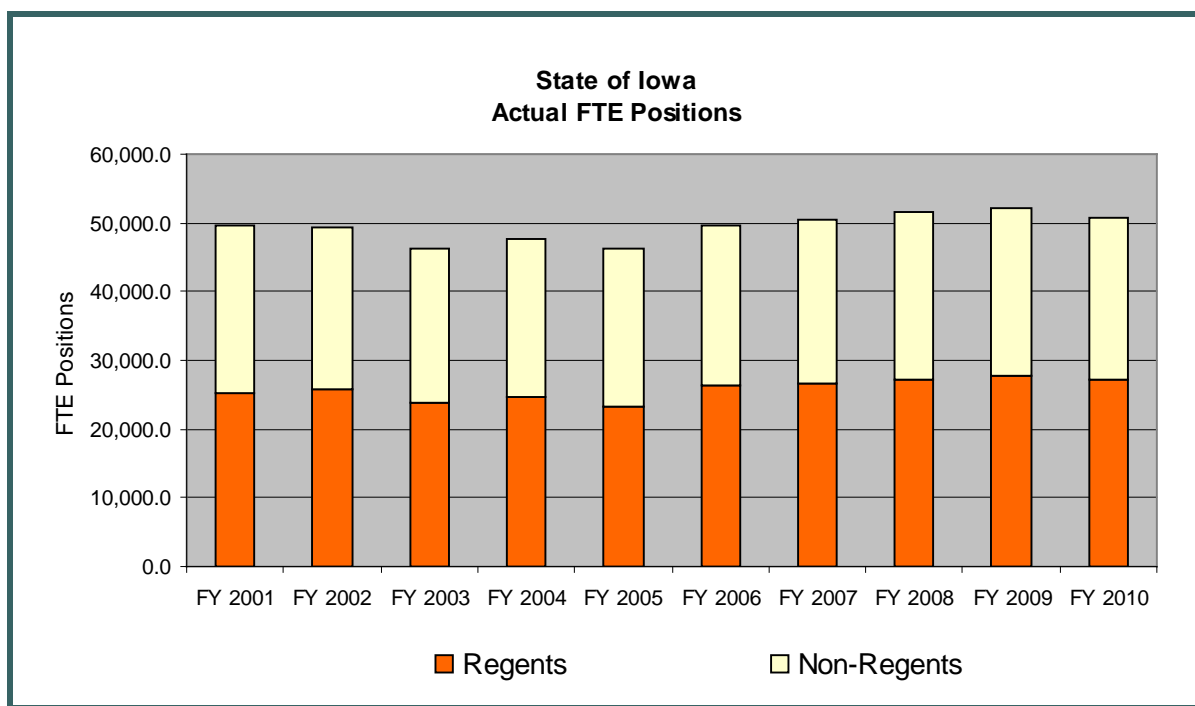
part-time, student, and temporary employees. Additional information regarding Regents staffing levels can be found in an **Issue Review** titled "Regents Employees FY 2001 – FY 2010" (<http://www.legis.state.ia.us/Isadocs/IssReview/2010/IRMDF000.PDF>).

FTE Positions and Personnel Costs: Once the appropriations have been enacted, agencies begin putting their budgets together for the coming fiscal year. The finalized budget becomes the Adopted Budget of the department and the numbers in this budget do not change throughout the fiscal year. Any changes to a department's budget are reflected in the Department Revised Budget. The line item in the budget for salaries and benefits is referred to as Personal Services.

Departments can, and often do, revise their budgets throughout the fiscal year. It has become common practice for departments to move budgeted dollars for personal services to fund expenditure increases in other expenditure line items. It also has become necessary for departments to leave authorized or budgeted positions vacant to fund the negotiated salary and benefit increases for existing staff. This occurs when additional funds are not appropriated to cover the costs of the collective bargaining agreements, or the funds that are appropriated are not sufficient to fully fund the agreements.

HISTORICAL TRENDS

FTE Positions – FY 2010 Comparison to FY 2001: Between FY 2001 and FY 2010, the total number of actual FTE positions in State government increased 1,180.5 positions (from 49,607.6 to 50,788.1), an increase of 2.4%. The Board of Regents comprises approximately 54.0% of the State's total FTE positions. During this ten-year period, the growth in FTE positions for the Board of Regents increased 2,068.8 (8.2%) while FTE positions for the rest of State government decreased 888.3 (3.6%).



Three agencies had relatively significant reductions in positions during this period. The Department of Corrections, Department of Transportation, and the Judicial Branch experienced

a combined reduction totaling 1,074.3 positions (10.8%) over this ten-year period. The Department of Veterans Affairs and Iowa Workforce Development had increases in FTE positions of 71.7 (8.5%) and 80.4 (10.0%) respectively from FY 2001 to FY 2010. The majority of positions in these two agencies are federally funded.

FTE Positions – FY 2010 Comparison to FY 2009: In comparison to FY 2009, the actual FY 2010 FTE positions were 1,497.2 (2.9%) below the FY 2009 level. Nearly every State agency experienced a decrease in FTE positions in FY 2010. This was largely the result of the Governor's 10.0% across-the-board reduction as well as the State Early Retirement Program that was implemented toward the end of FY 2010.

The Board of Regents FTE positions in FY 2010 decreased by 467.0 positions (1.7%), while all other State agencies experienced a decrease of 1,030.2 positions (4.2%) compared to FY 2009. State agencies that had a significant reduction from FY 2009 to FY 2010 were the Department of Human Services, the Department of Corrections, and the Judicial Branch. These three agencies had a combined decrease of 666.1 positions (5.5%) in FY 2010 compared to FY 2009.

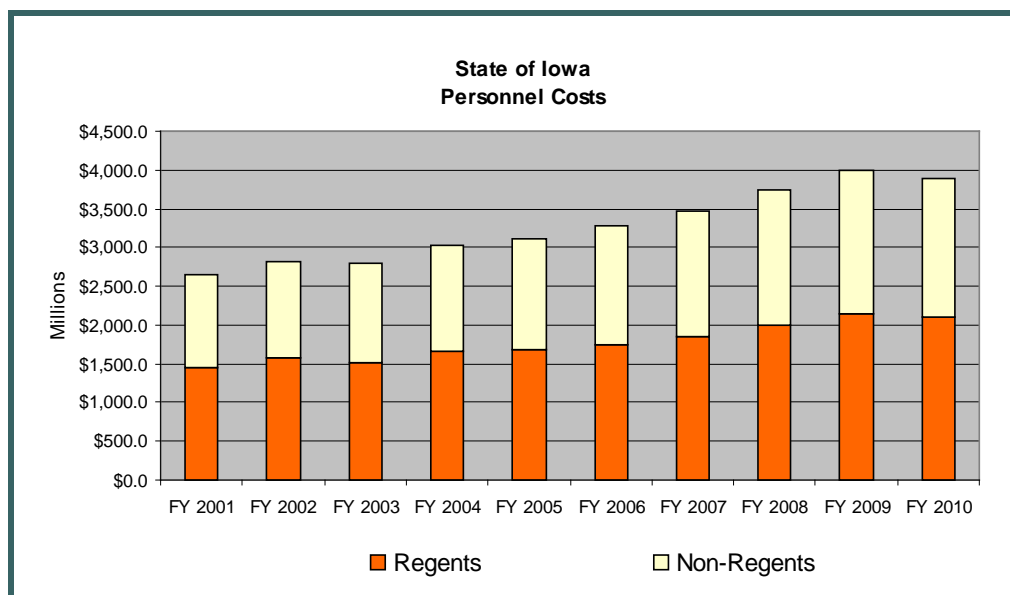
The following table provides a comparison of the FY 2010 FTE positions to FY 2001 and FY 2009 for the ten largest State agencies.

State of Iowa FTE Positions							
	FY 2001	FY 2009	FY 2010	FY 2010 vs FY 2001		FY 2010 vs FY 2009	
				Change	Percent Change	Change	Percent Change
Board of Regents	25,136.4	27,672.2	27,205.2	2,068.8	8.2%	(467.0)	-1.7%
Human Services	5,523.3	5,881.5	5,594.8	71.5	1.3%	(286.8)	-4.9%
Corrections	4,180.0	4,269.7	4,065.7	(114.3)	-2.7%	(204.0)	-4.8%
Transportation	3,707.4	3,125.0	3,054.3	(653.1)	-17.6%	(70.8)	-2.3%
Judicial Branch	2,053.5	1,921.9	1,746.6	(306.9)	-14.9%	(175.3)	-9.1%
Natural Resources	1,025.8	1,105.9	1,019.9	(5.9)	-0.6%	(86.0)	-7.8%
Public Safety	961.0	997.8	961.2	0.2	0.0%	(36.7)	-3.7%
Veterans Affairs	847.9	938.5	919.6	71.7	8.5%	(18.9)	-2.0%
Workforce Development	807.9	818.9	888.3	80.4	10.0%	69.4	8.5%
Education	741.3	770.9	761.5	20.2	2.7%	(9.3)	-1.2%
Other Departments	4,623.2	4,782.9	4,571.1	(52.1)	-1.1%	(211.8)	-4.4%
Subtotal	24,471.2	24,613.1	23,582.9	(888.3)	-3.6%	(1,030.2)	-4.2%
Total	49,607.6	52,285.3	50,788.1	1,180.5	2.4%	(1,497.2)	-2.9%

NOTE: Totals may not add correctly due to rounding.

Personnel Costs – FY 2010 Comparison to FY 2001: From FY 2001 to FY 2010, personnel costs for all of State government increased \$1.240 billion, from \$2.659 billion to \$3.899 billion, an increase of 46.6%. This represents an average annual increase of 4.4%. Of the increase, \$650.5 million was associated with the Regents institutions and \$589.2 million was for the rest of State government.

As with FTE positions, the Board of Regents personnel costs comprise about 54.0% of the total for State government. The total personnel cost of the Board of Regents has increased from \$1.445 billion in FY 2001 to \$2.095 billion in FY 2010, an average annual increase of 4.3%. The total cost of the rest of State government has increased from \$1.214 billion in FY 2001 to \$1.804 billion in FY 2010, representing an average annual increase of 4.5%.



Personnel Costs – FY 2010 Comparison to FY 2009: Overall personnel costs for all State agencies decreased \$91.4 million (2.3%) in FY 2010 when compared to the previous year. The Board of Regents experienced a \$59.9 million (2.8%) reduction; while the rest of State government had a \$31.5 million (1.7%) decrease. Other agencies with significant reductions in personnel costs include: the Department of Human Services (\$8.7 million) and the Department of Corrections (\$10.1 million).

The following table provides a comparison of the FY 2010 personnel costs to FY 2001 and FY 2009 for the ten largest State agencies.

State of Iowa Personnel Costs (Dollars in Millions)							
	FY 2001	FY 2009	FY 2010	FY 2010 vs FY 2001		FY 2010 vs FY 2009	
				Change	Percent Change	Change	Percent Change
Board of Regents	\$ 1,444.7	\$ 2,155.2	\$ 2,095.3	\$ 650.5	45.0%	\$ -59.9	-2.8%
Human Services	257.2	400.1	391.4	134.2	52.2%	-8.7	-2.2%
Corrections	203.4	317.4	307.3	103.9	51.1%	-10.1	-3.2%
Transportation	174.7	234.2	232.4	57.7	33.0%	-1.7	-0.7%
Judicial Branch	104.2	145.7	144.0	39.8	38.1%	-1.7	-1.2%
Natural Resources	57.4	84.7	83.5	26.1	45.4%	-1.3	-1.5%
Public Safety	50.5	82.8	80.1	29.7	58.8%	-2.7	-3.2%
Veterans Affairs	39.7	60.0	65.1	25.5	64.2%	5.1	8.5%
Workforce Development	39.1	64.2	64.8	25.7	65.8%	0.6	0.9%
Education	38.0	61.5	60.8	22.8	60.1%	-0.7	-1.1%
Other Departments	250.3	384.6	374.2	123.9	49.5%	-10.4	-2.7%
Subtotal	1,214.5	1,835.2	1,803.7	589.2	48.5%	-31.5	-1.7%
Total	\$ 2,659.2	\$ 3,990.3	\$ 3,899.0	\$ 1,239.8	46.6%	\$ -91.4	-2.3%

NOTE: Totals may not add due to rounding.

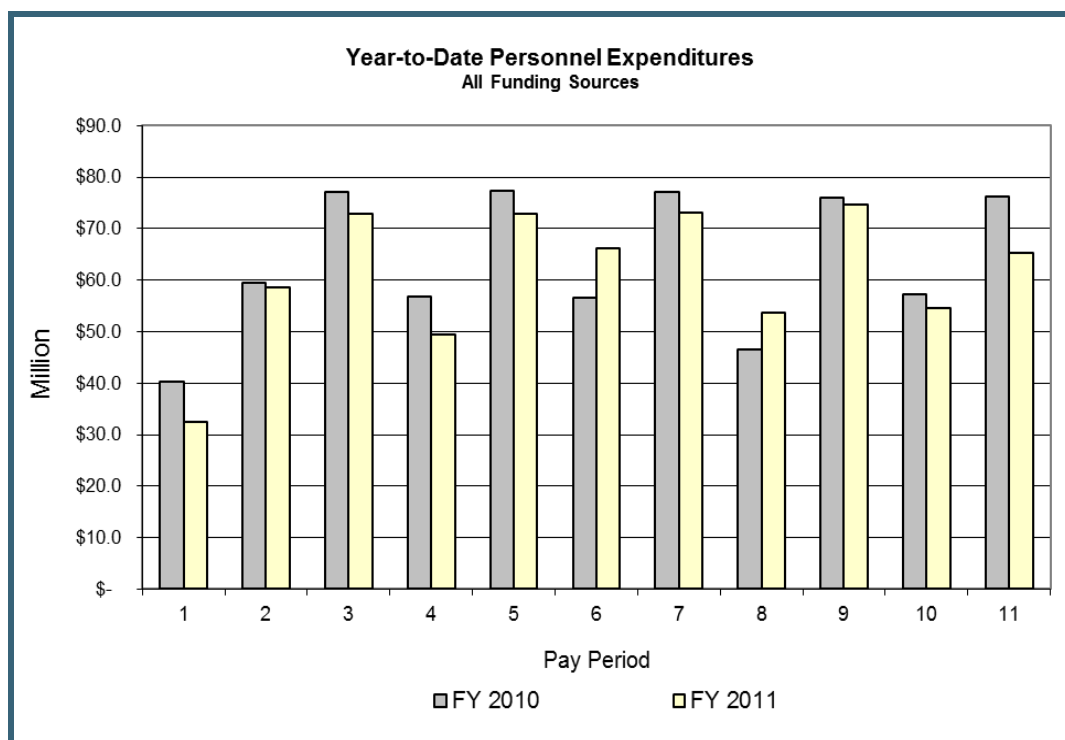
STATUS OF FY 2011

Data used for FY 2011 Analysis: *The following analysis is based on information from the State centralized payroll system and the State's I-3 budget system. The information compares year-to-date personnel expenditures and FTE utilization to the departments' revised budgets for personnel costs and FTE positions.*

The information is updated each pay period with actual year-to-date personnel expenditures and FTE utilization. The personnel costs and FTE utilization for the remainder of the fiscal year are also estimated using a salary projection model. This projection is then compared to the revised department budgets and shows if a department is projected to be over or under budget at the end of the fiscal year based on their current rate of spending and FTE utilization.

The information described above only includes the State agencies that use the State centralized payroll system and, therefore, does not include data for the Regents institutions or the Community-Based Corrections departments. In addition, the data does not include the Legislative Branch as the General Assembly does not use the State budget system for purposes of budgeting FTE positions.

FY 2011 Personnel Costs: Year-to-date personnel costs from all funding sources, for agencies that use the state centralized payroll system, through the first 11 pay periods of FY 2011 totaled \$673.8 million. This is a decrease of \$27.0 million (3.9%) compared to the amount expended for the same period of FY 2010. The following chart compares the year-to-date personnel expenditures for each of the first 11 pay periods for FY 2010 and FY 2011. The FY 2011 personnel expenses have been less than FY 2010 for nine of the first 11 pay periods. The sixth and eighth pay periods for FY 2011 were higher than the previous year due to SERIP payments being made in these pay periods.



The majority of the \$27.0 million reduction in personnel costs was the result of reduced General Fund spending. Year-to-date personnel costs funded from the General Fund through the first 11 pay periods of FY 2011 totaled \$328.0 million, a decrease of \$23.8 million (6.8%) compared to the amount expended for the same period of FY 2010. Year-to-date personnel expenses from other funding sources in FY 2011 were \$3.2 million below FY 2010. The following table compares the personnel expenditures for each of the first 11 pay periods for FY 2010 and FY 2011.

Personnel Costs (Dollars in Millions)									
Pay Period	General Fund			Other Funds			All Funds		
	FY 2010	FY 2011	Diff.	FY 2010	FY 2011	Diff.	FY 2010	FY 2011	Diff.
1	\$ 20.3	\$ 14.4	\$ -5.9	\$ 20.0	\$ 18.0	\$ -2.0	\$ 40.3	\$ 32.4	\$ -7.9
2	28.1	22.7	-5.4	31.5	36.0	4.5	59.6	58.7	-0.9
3	38.6	39.7	1.1	38.6	33.1	-5.5	77.2	72.8	-4.4
4	28.2	25.4	-2.8	28.5	24.1	-4.4	56.7	49.5	-7.2
5	38.6	35.5	-3.1	38.7	37.3	-1.4	77.3	72.8	-4.5
6	28.1	29.8	1.7	28.5	36.4	7.9	56.6	66.2	9.6
7	38.4	35.6	-2.8	38.7	37.6	-1.1	77.1	73.2	-3.9
8	27.4	26.1	-1.3	19.2	27.5	8.3	46.6	53.6	7.0
9	37.9	35.7	-2.2	38.1	38.9	0.8	76.0	74.6	-1.4
10	28.1	26.9	-1.2	29.1	27.7	-1.4	57.2	54.6	-2.6
11	38.1	36.2	-1.9	38.1	29.2	-8.9	76.2	65.4	-10.8
Total	\$ 351.8	\$ 328.0	\$ -23.8	\$ 349.0	\$ 345.8	\$ -3.2	\$ 700.8	\$ 673.8	\$ -27.0

Projected FY 2011 Personnel Costs vs. Budget: For FY 2011, State agencies that use the State centralized payroll system have budgeted \$1.763 billion for salaries and benefits from all funding sources and 22,904.3 FTE positions. Based on current projections, it is estimated that agencies will expend \$1.640 billion for personnel costs and utilize 20,829.7 FTE positions. This results in agencies being an estimated \$122.8 million (7.0%) and 2,074.6 FTE positions (9.1%) below budget for FY 2011.

From the General Fund appropriated dollars, State agencies budgeted \$831.4 million for salaries and benefits and 10,875.6 FTE positions. Based on current projections, it is estimated that agencies will expend \$802.2 million and utilize 10,096.4 FTE positions, resulting in \$29.2 million (3.5%) and 779.2 FTE positions (7.2%) below budget. Many State agencies may be holding back on filling General Fund positions until the Department of Management provides agencies with guidance on how an \$83.8 million reduction to General Fund appropriations will be allocated to State agency operating budgets. This reduction was enacted in HF 2531 (FY 2011 Standing Appropriations Act).

Agencies also budgeted \$931.1 million for salaries and benefits and 12,028.7 FTE positions from other funding sources for FY 2011. Current projections indicate agencies will expend \$837.5 million and utilize 10,733.3 FTE positions, resulting in \$93.6 million (10.1%) and 1,295.4 FTE positions (10.8%) below budget.

The following table compared the projected personnel costs and FTE positions to the department revised budgets for FY 2011.

FY 2011 Projected Personnel Costs (Dollars in Millions)		
<u>General Fund</u>	<u>Salaries/Benefits</u>	<u>FTE Positions</u>
Budget	\$ 831.4	10,875.6
Projected	\$ 802.2	10,096.4
Under(Over)	\$ 29.2	779.2
<u>Other Funds</u>		
Budget	\$ 931.1	12,028.7
Projected	\$ 837.5	10,733.3
Under(Over)	\$ 93.6	1,295.4
<u>All Funds</u>		
Budget	\$ 1,762.6	22,904.3
Projected	\$ 1,639.7	20,829.7
Under(Over)	\$ 122.8	2,074.6

Reasons for Unspent Salary Funds: A common question and concern of policy makers is what happens to the funds that an agency may budget for personnel costs but is not expended at the end of the fiscal year. Because agencies generally have the flexibility to move money between expenditure line-items, it is difficult to precisely determine why they may not expend all of the funds they initially budgeted for personnel costs at the beginning of the fiscal year. The following are some of the more common reasons agencies may end the year with unspent salary funds.

- Funds are shifted to cover unanticipated expenditures or expenditure increases that were not originally included in an agency's budget.
- Positions may be left vacant to reduce costs due to appropriation reductions such as mid-year deappropriations or across-the-board reductions ordered by the Governor.
- Agencies may leave some positions vacant to fund negotiated salary and benefit increases due to insufficient funds being appropriated to cover collective bargaining costs.
- Positions may be left vacant to fund vacation and sick leave buyouts of retiring employees.
- Agencies may inadvertently over-budget personnel costs for certain programs, and as a result, the budget is not reflective of the actual cost of the program.

NEW REQUIREMENTS RELATED TO FTE POSITIONS FOR FY 2011

The Government Reorganization and Efficiency Act (SF 2088) included two significant provisions relating to FTE positions. The first requires State agencies to eliminate FTE positions that have been vacant for at least six months. However, departments can request the DOM to reauthorize an FTE position if the department can establish that the position is difficult to fill and is critical for fulfilling the duties of the department.

The second provision requires moneys appropriated to a department and included in the department's adopted budget for salaries and benefits to be used only for FTE positions and not for other purposes. These two requirements apply only to FY 2011.

The DOM is working with the Department of Administrative Services to develop an automated process to identify when an FTE position has been vacant for more than six months. The DOM was required to submit a report to the General Assembly by December 1, 2010, including the progress of implementation of these two provisions. As of the date of this publication, the report has not yet been submitted.

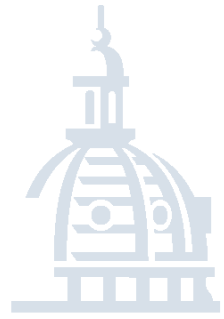
CONCLUSION

When analyzing information regarding FTE positions, it is important to understand the distinction between actual, budgeted, and authorized FTE positions. In general, FTE positions categorized as actual reflect the actual utilization of the positions and incorporate the vacancies that occur throughout the fiscal year. Budgeted FTE positions typically reflect full staffing of agency FTE levels.

Since FY 2001, actual FTE positions for all State agencies have ranged from 46,000 to 52,000, with the numbers fluctuating from year to year. Much of the fluctuation has occurred with the Board of Regents, comprising approximately 54.0% of all the State's FTE positions. Over this ten-year period total FTE positions peaked at 52,285.3 positions in FY 2009 and total personnel costs reached the highest level of \$3.990 billion. In response to the sharp decrease in General Fund tax revenues in FY 2010, brought about by the economic recession, General Fund budgets were significantly reduced and the General Assembly enacted the State Early Retirement Incentive Program. As a result, the FY 2010 personnel costs (from all funding sources) decreased by \$91.4 million (2.3%) compared to the FY 2009 level. In addition, the number of FTE positions decreased by 1,497.2 (2.9%).

In monitoring the status of the FY 2011 budget for personnel costs and FTE positions, the Legislative Services Agency (LSA) used information from the State's centralized payroll system. While this information does not include the Regents institutions or community-based corrections departments, it does provide a useful analytical tool for monitoring all other State agency personnel budgets. Through the first 11 pay periods of FY 2011, personnel costs from all funding sources are \$27.0 million below the same period of FY 2010. In addition, State agency personnel costs are projected to be \$122.8 million and 2,074.6 FTE positions below budget for FY 2011. The LSA will continue to monitor the status of the personnel costs and utilization of FTE positions of State agencies throughout the fiscal year.

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General Fund Revenue Transfers and Appropriation Shifts

ISSUE

This **Issue Review** examines how non-General Fund revenue sources have been used to help balance the General Fund budget over the last ten years. The report includes examination of non-General Fund appropriations to fund agency operations and programs traditionally funded from the General Fund. This document also reviews revenues that have been shifted from a non-General Fund source to the General Fund.

BACKGROUND

The State's General Fund revenue budget consists largely of personal income taxes and sales taxes. These two sources comprise nearly 80.0% of the total revenues deposited in the General Fund. The remaining 20.0% comes from a variety of other taxes and fees including: corporate income tax, cigarette and tobacco taxes, insurance premium tax, inheritance tax, beer tax, liquor profits, judicial fines, and a host of other revenue sources.

In addition to the State's General Fund, other sources of revenue have been enacted and dedicated to various funds that are not part of the General Fund. Some of the significant non-General Fund sources include: the Road Use Tax Fund, Rebuild Iowa Infrastructure Fund, Senior Living Trust Fund, Health Care Trust Fund, and the Property Tax Credit Fund. The revenues deposited in these funds have designated purposes specified in the Iowa Code. However, unless the expenditure of these non-General fund sources are constitutionally restricted (i.e., the Road Use Tax Fund), the General Assembly has the authority to change the designated uses of the funds.

The General Assembly and Governor have routinely used non-General Fund sources to help balance the General Fund budget. This practice increased significantly in FY 2002 in order to respond to sudden declines in General Fund tax revenue brought on by the recession of 2001.

It is important to consider the following points when reading this **Issue Review**. The General Assembly, with the Governor's approval, sets the fiscal policies of the State and has the authority to do the following:

- Raise and lower taxes, fees, and fines.
- Create new taxes, fees, and fines to finance government services and programs.
- Set priorities and conditions regarding how taxes, fees, and fines can be spent, unless the revenue source is constitutionally restricted.
- Create new funds, separate from the General Fund, and require the deposit of taxes, fees, and fines in these funds. They can earmark these funding sources for specific uses.

- Change priorities established by a prior General Assembly regarding how funds are used either on a temporary or permanent basis.

REVENUE TRANSFERS

The bulk of the revenue transfers to the General Fund were made between FY 2002 and FY 2004 in response to the budget shortfall at that time. In FY 2002, a total of \$282.2 million in revenue was transferred to the General Fund over two legislative sessions. The transfers were in response to a continuous drop in General Fund revenue estimates for FY 2002 brought on by the 2001 recession. The initial estimate of the Revenue Estimating Conference (REC) for FY 2002 was set at \$5.004 billion in October 2000. By May of 2002, the REC established their final estimate for FY 2002 at \$4.397 billion, a \$607.0 million (12.1%) drop from the initial estimate.

The State faced a similar situation in FY 2003, but to a lesser extent. For FY 2003, the initial REC estimate was set at \$4.753 billion in October 2001. In April 2003, the FY 2003 estimate was reduced to \$4.250 billion, a \$233.0 million (4.9%) decline. A total of \$141.8 million was transferred from non-General Fund sources to the General Fund from other sources in FY 2003. In FY 2004, General Fund tax revenues began to stabilize and rebound; however, \$85.4 million in revenue transfers were enacted in the process of balancing the General Fund budget.

Since FY 2004, revenue transfers have been relatively minor. In FY 2010 and FY 2011, there were transfers of certain revenues from the General Fund to non-General Fund sources, thus reducing General Fund revenues. In FY 2010, the Department of Commerce Revolving Fund was created and the fees that are assessed by the Divisions of Banking, Insurance, Credit Union, and Utilities were directed to the new Revolving Fund. These four divisions are now entirely funded through the fees deposited in the Revolving Fund. This amounted to a \$26.2 million revenue shift in FY 2010 and a \$27.0 million revenue shift in FY 2011.

In FY 2011, the Gaming Enforcement Fund was created to fund the cost of enforcement at gaming establishments. The Gaming Enforcement Fund receives payments directly from the gaming establishments to fund the salaries and support costs of the Gaming Enforcement officers of the Division of Criminal Investigation of the Department of Public Safety.

The transfer of revenues to the Department of Commerce Revolving Fund and the Gaming Enforcement Fund were revenue neutral to the State. The only significant transfer to the General Fund over the last two fiscal years was a \$65.0 million transfer from the Cash Reserve Fund in FY 2010 that was used to help balance the budget.

The following table shows the revenues transferred to the General Fund since FY 2002. The majority of the transfers have come from the Cash Reserve Fund, the Economic Emergency Fund, the Endowment for Iowa's Health Account (tobacco settlement proceeds), and the Rebuild Iowa Infrastructure Fund.

Revenue Transfers to the General Fund										
(Dollars in Millions)										
	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Area Ed Agency (AEA) Balance Transfer	\$ 0.0	\$ 0.0	\$ 10.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
Cash Reserve Fund	90.0	45.8	0.0	0.0	0.0	0.0	0.0	0.0	65.0	0.0
Commerce Revolving Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-26.2	-27.0
Economic Emergency Fund	105.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Endowment for Iowa's Health Account	22.0	0.0	20.0	0.0	0.0	0.0	0.0	21.9	0.0	0.0
Environment First Fund	7.5	18.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Gaming Enforcement Revolving Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-8.9
Healthy Iowans Tobacco Trust	6.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Prison Infrastructure Fund	6.2	6.5	6.5	6.5	0.0	0.0	0.0	0.0	0.0	0.0
Rebuild Iowa Infrastructure Fund	9.8	15.5	10.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Reserve Fund Interest	15.6	5.2	7.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0
School Infrastructure Fund	0.0	22.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unclaimed Property (Demutualization)	0.0	0.0	26.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Underground Storage Tank Fund	0.0	10.0	0.0	0.0	0.0	0.0	3.0	0.0	0.0	0.0
Other	20.1	18.4	4.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	\$ 282.2	\$ 141.8	\$ 85.4	\$ 6.5	\$ 0.0	\$ 0.0	\$ 3.0	\$ 21.9	\$ 38.8	\$ -35.9

APPROPRIATION SHIFTS

The LSA tracks appropriations routinely funded from the General Fund that have been appropriated from a non-General Fund source for the purpose of helping to balance the General Fund budget. Many of these non-General Fund sources have relatively stable ongoing revenue sources such as the Cash Reserve Fund, the Rebuild Iowa Infrastructure Fund, the Health Care Trust Fund, and the Underground Storage Tank Fund.

Other sources have a revenue stream that is time-limited in that the revenue directed to the fund was only available for a few years, such as the Senior Living Trust Fund, the Federal Recovery and Reinvestment Fund (Federal Stimulus Funds), Endowment for Iowa's Health Account, and the IowaCare Account.

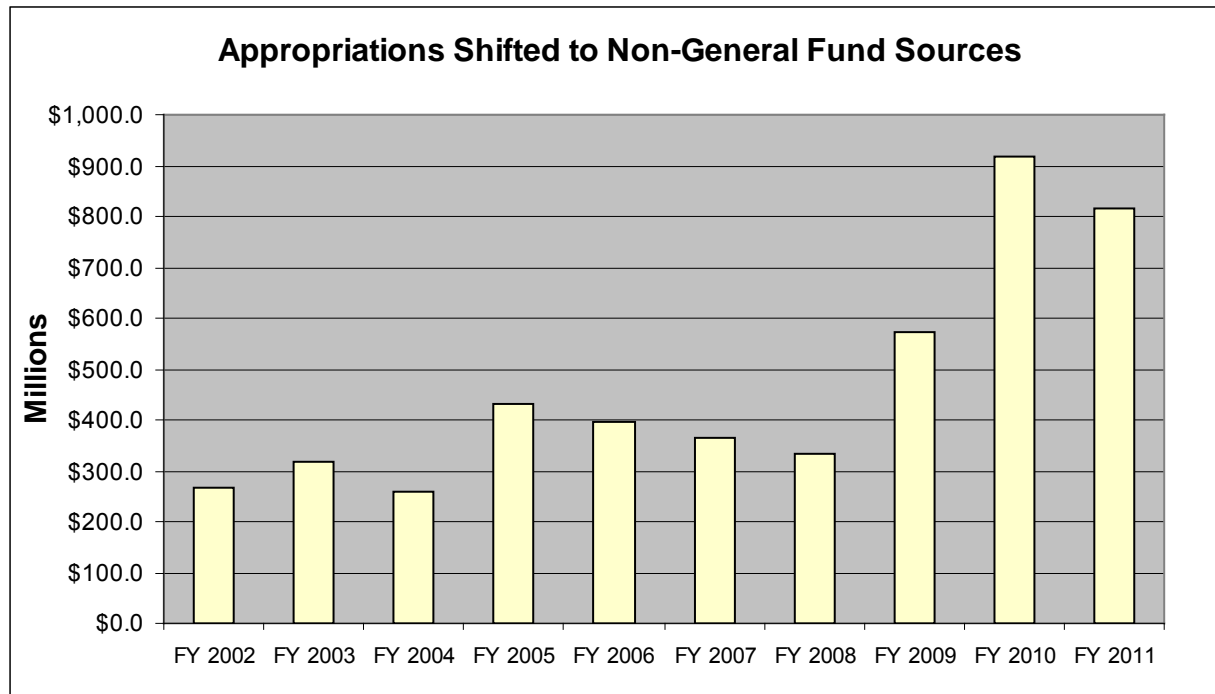
General criteria used in this **Review** in determining shifted appropriations include the following:

- The program that received the appropriation is operational in nature or an ongoing grant program.
- The program was funded entirely from the General Fund on an ongoing basis prior to funding for the program being shifted to a non-General Fund source.

All of the non-General Fund sources have statutory requirements or specific designated uses in the Iowa Code. As mentioned previously, the General Assembly has the authority to change the designated uses either permanently or temporarily as long as the revenue source is not constitutionally restricted. The benefit of using these non-General Fund sources is that during difficult budget years, they can be used to help balance the budget while maintaining critical government services without requiring a tax increase. The downside is that this practice can cause reliance on non-General Fund sources to fund recurring costs. If the revenues that fund these non-General Fund sources become depleted, difficulties will result in balancing the budget in subsequent years.

The following chart shows total appropriations that have been shifted from the General Fund to other sources over the last ten years. There was a significant increase in appropriation shifts in

FY 2010 and FY 2011, largely due to the receipt of federal stimulus funds and the use of the State's Cash Reserve Fund.



The table on the following page provides a summarized breakdown of the appropriation shifts by funding source from FY 2002 to FY 2011. Of the total \$918.8 million in appropriation shifts in FY 2010, \$634.5 million (69.1%) was associated with federal stimulus funds. In FY 2011, General Fund appropriations shifted to non-General Fund sources totaled \$817.4 million, including \$302.1 million (37.0%) shifted to federal stimulus funds and \$250.8 million (30.7%) to the Cash Reserve Fund.

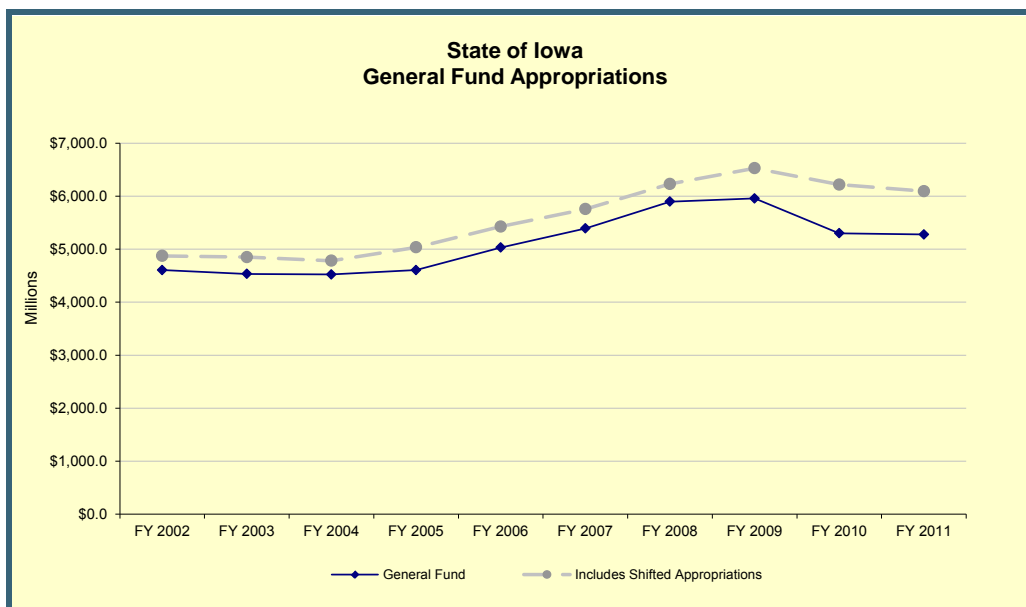
Other funding sources that have been used over the last ten years include:

- **Senior Living Trust Fund** – This Fund received the majority of its funding from a portion of the General Fund surplus of the previous fiscal year. The Fund was largely used for funding a portion of the State's Medicaid costs.
- **Rebuild Iowa Infrastructure Fund (RIIF)** – The RIIF was created in FY 1995 for the purpose of funding vertical infrastructure projects. The Fund receives the majority of its revenue from three sources: the State wagering taxes and casino licensing fees, unsecuritized tobacco settlement payments, and interest earnings from the Cash Reserve and Economic Emergency Funds.
- **Property Tax Credit Fund** – This Fund was created in FY 2006, and also received its funding from the General Fund surplus of the previous fiscal year. This Fund was used to appropriate funding for the Homestead Tax Credit, Agricultural and Family Farm Tax Credit, the Elderly and Disabled Tax Credit, and the Military Service Tax Credit.

- **Healthy Iowans Tobacco Trust Fund (HITT)** – The HITT was created in FY 2002 and received funding from the tobacco settlement payments. The Fund was used largely for funding health care related programs with the majority of the appropriations going to Medicaid. This Fund was repealed at the end of FY 2009, and funding for most of the programs was returned to the General Fund in FY 2010.

	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Federal Stimulus Funds	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 168.6	\$ 634.5	\$ 302.1
Senior Living Trust Fund	79.4	82.8	140.7	143.4	108.7	74.1	74.6	121.6	48.9	47.6
Property Tax Credit Fund	0.0	0.0	0.0	0.0	159.7	159.9	131.9	115.5	3.8	0.0
Cash Reserve Fund	0.0	1.8	0.0	159.7	0.0	0.0	0.0	0.0	80.3	250.8
Healthy Iowans Tobacco Trust	44.2	52.8	51.4	51.8	51.7	53.7	52.9	17.7	0.0	0.0
Rebuild Iowa Infrastructure Fund	0.0	5.9	1.3	1.3	0.5	16.3	12.3	101.4	65.5	76.0
IowaCare Account	0.0	0.0	0.0	0.0	53.2	53.2	53.2	36.3	27.3	27.3
Restricted Capital Funds Account	7.2	29.0	29.1	28.9	15.8	0.0	0.0	0.0	0.0	0.0
Hospital Trust Fund	7.0	19.0	29.0	37.5	0.0	0.0	0.0	0.0	0.0	0.0
Endowment for Iowa's Health Account	42.5	36.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Environment First Fund	10.1	3.5	7.5	7.5	7.5	7.5	9.5	9.5	9.5	3.5
Economic Emergency Fund	44.9	25.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Underground Storage Tank Program	18.0	20.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	23.7
Commerce Revolving Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	26.2	27.0
Regents Demutualization	0.0	30.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Revenue Bonds Capitals Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7.0	13.0
Hospital Health Care Access Trust Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	18.9
Human Services Reinvestment Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	15.8	0.0
Insurance Premium Tax	0.0	10.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Gaming Enforcement Revolving Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	8.9
Other	12.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	18.6
Total	\$ 265.8	\$ 316.6	\$ 259.0	\$ 430.1	\$ 397.1	\$ 364.7	\$ 334.4	\$ 570.6	\$ 918.8	\$ 817.4

The following chart compares the total enacted General Fund appropriations over the last ten fiscal years to the combined total of General Fund appropriations plus appropriations shifted to other sources. On average, shifted appropriations have totaled 9.1% of the total General Fund appropriations. However, over the last three fiscal years the shifted appropriations have averaged 13.9% of General Fund appropriations.



APPROPRIATION SHIFTS BY PROGRAM

The following table provides a summary of the programs that are typically funded through the General Fund that have received appropriations from non-General Fund sources. The majority of these appropriations have funded Medicaid, education programs, Regents institutions, and property tax credits.

Appropriations for State General Fund Programs Shifted to Other Funding Sources										
	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Medicaid	\$ 120.5	\$ 133.6	\$ 196.6	\$ 205.1	\$ 134.9	\$ 100.2	\$ 100.2	\$ 225.7	\$ 288.5	\$ 427.3
Education Aid ¹	84.9	68.9	0.0	0.0	0.0	0.0	0.0	40.0	215.7	64.5
Regents Institutions ²	0.6	52.3	10.6	10.4	37.6	37.6	37.6	51.6	131.9	61.0
Property Tax Credits ³	0.4	0.0	0.0	159.7	159.7	159.9	131.9	115.5	58.5	54.7
Other	59.4	61.7	51.8	54.8	64.9	67.0	64.7	137.8	224.2	209.8
Total	\$ 265.8	\$ 316.5	\$ 258.9	\$ 430.0	\$ 397.1	\$ 364.7	\$ 334.4	\$ 570.5	\$ 918.8	\$ 817.3

¹ Includes School Foundation Aid, Instructional Support, Preschool Program, and Student Achievement/Teacher Quality funding.
² Includes Regents universities, University of Iowa Hospitals and Clinics, and Tuition Replacement.
³ Includes Homestead, Agricultural and Family Farm, Elderly and Disabled, and Military Service Tax Credits.

The majority of the shifted appropriations have provided funding for the State's Medicaid Program. Since FY 2002, Medicaid has received non-General Fund appropriations ranging from \$100.2 million to \$427.3 million per year. During the last three fiscal years, the amount for Medicaid has increased substantially as a result of the federal stimulus funds approved by Congress.

State programs that provide aid to school districts have also had a portion of their funding shifted to non-General Fund sources. These include State Foundation Aid, Instructional Support, the Preschool Program, and the Student Achievement/Teacher Quality Program. After receiving non-General Fund appropriations in FY 2002 and FY 2003, there was a five-year period when these programs were funded entirely from the General Fund. The General Assembly appropriated \$40.0 million from non-General Fund sources for education programs in FY 2009, \$215.7 million in FY 2010, and \$64.5 million in FY 2011. During the last three fiscal years, the majority of these funds were appropriated from federal stimulus funds for State Foundation Aid.

The Board of Regents received non-General Fund appropriations for Tuition Replacement (funding to reimburse the universities for payment of debt service on Academic Revenue Bonds), the University of Iowa Hospitals and Clinics, and for general operational costs for the universities. The non-General Fund appropriations increased significantly in FY 2010 due to an \$80.3 million appropriation from the federal stimulus funds to replace a reduction in the Regents institutions General Fund appropriations.

Funding for the Homestead Property Tax Credit, the Agricultural and Family Farm Tax Credit, the Elderly and Disabled Tax Credit, and the Military Service Tax Credit are standing appropriations from the General Fund. In FY 2005, the General Assembly began funding the property tax credits from non-General Fund sources, primarily the Cash Reserve Fund and the ending balance from the General Fund surplus of the previous fiscal year. In FY 2008, the General Assembly began funding a portion of the property tax credits from the General Fund,

thus reducing the amount appropriated from the non-General Fund sources. In FY 2011, the amount appropriated from non-General Fund sources was reduced to \$54.7 million.

FUNDING IMPLICATIONS FOR FY 2012

It is likely that FY 2012 will be another difficult year for balancing the General Fund budget. The Legislative Services Agency (LSA) is projecting a budget gap of \$291.6 million. The projection is based on the December Revenue Estimating Conference (REC) estimate of \$6.031 billion for FY 2012 and the LSA's estimates for FY 2012 built-in and anticipated expenditure increases totaling \$1.301 billion. All estimates are based on current law. The estimates do not include the impact of potential federal tax law changes that are currently being considered by Congress.

Funding will again be available from several non-General Fund sources to help balance the budget in FY 2012 should the General Assembly decide to use them. The most significant of these sources will be the State's two reserve funds. The Cash Reserve Fund and the Economic Emergency Fund are estimated to have a combined balance of \$603.1 million in FY 2012.

Difficult decisions will still need to be made due to the unavailability of federal stimulus funds in FY 2012. The General Assembly utilized \$302.1 million in federal stimulus funds in FY 2011 in place of General Fund appropriations and this funding will not be available in FY 2012. Of this \$302.1 million, \$190.2 million was appropriated for Medicaid, \$47.9 million for state aid to schools, and the remaining \$63.9 million for Department of Human Services institutions and assistance programs. Additionally, funding from the Senior Living Trust Fund, the Revenue Bonds Capitals Fund II, and the School Infrastructure Fund will not be available in FY 2012. A total of \$68.1 million was appropriated from these three sources in place of General Fund appropriations during FY 2011.

Funding for several programs will continue to be provided from non-General Fund sources in FY 2012, including the four divisions of the Department of Commerce, University of Iowa Hospitals and Clinics, and the DCI Gaming Officers as new funding mechanisms have been established to fund these programs on an annual basis.

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Appendix G

Sample of Budget Schedules 1 and 6

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Schedule 1 Example

The Schedule 1 shows the “decision packages” used by the Executive Branch to arrive at the Department’s annual budget request (dollars and FTE positions) and the Governor’s recommendations for a particular budget unit.

STATE OF IOWA Fiscal Year 2012 Annual Budget SPECIAL DEPARTMENT: (660) Natural Resources, Department of Budget Unit: (5420G720001) GF-Natural Resources Operations Schedule 1					
Rank	Description	Funding Source	Fiscal Year 2012 Department Request	Fiscal Year 2012 Governor's Recommendations	Department name & budget unit
Base	Maintain essential services associated with natural resource protection, recreation and preservation.	Appropriation	15,600,710	15,600,710	Fiscal Year
		FTE	1,145.95	1,145.95	Base budget and Full Time Equivalent Positions (FTEs)
0001	FY 11 Savings reduction for SERIP & EO 20 per SF 2088 rolled into FY 12 and FY 13.	Appropriation	0	-2,152,106	Adjustments to base budget
0002	Additional Reductions for FY 12 & FY 13	Appropriation	0	-806,916	
Total Budget Unit Funding			Fiscal Year 2012 Department Request	Fiscal Year 2012 Governor's Recommendations	Total appropriation and FTEs
			<u>\$ 15,600,710</u>	<u>\$ 12,641,688</u>	
			1,145.95	1,145.95	

A Schedule 1 provides a summary of funding available for a Department. The Schedule shows both General Fund and total funds plus FTE positions. The Schedule shows, by priority, any changes to current law (or budget).

The Schedule 6 shows all of the resources for a particular budget unit, including appropriations, federal funds, fee revenue, transfers from other agencies,

Schedule 6 Example

STATE OF IOWA Fiscal Year 2012 Annual Budget SPECIAL DEPARTMENT: (660) Natural Resources, Department of Budget Unit: (5420G720001) GF-Natural Resources Operations Schedule 6					Department name & budget unit number
Resources	Fiscal Year 2010 Actual	Fiscal Year 2011 Estimated	Fiscal Year 2012 Department Request	Fiscal Year 2012 Governor's Recomm	Fiscal Year
Appropriations					Appropriation
Appropriation	\$ 17,742,678	\$ 15,600,710	\$ 15,600,710	\$ 12,641,688	
Chapter 8.31 Reductions	-1,774,268	0	0	0	
FY11 \$83.7M Reductions	0	-2,152,106	0	0	
	<u>15,968,410</u>	<u>13,448,604</u>	<u>15,600,710</u>	<u>12,641,688</u>	
Receipts					Budget unit receipts
Federal Support	23,008,564	27,220,655	27,220,655	27,220,655	
Intra State Receipts	72,330,256	81,046,834	78,894,728	79,894,728	
Refunds & Reimbursements	3,237,767	930,900	930,900	930,900	
Agricultural Sales	5,550	0	0	0	
Other Sales & Services	3,594	3,500	3,500	3,500	
Unearned Receipts	<u>246,020</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>98,831,751</u>	<u>109,201,889</u>	<u>107,049,783</u>	<u>108,049,783</u>	
Total Resources	<u>\$ 114,800,161</u>	<u>\$ 122,650,493</u>	<u>\$ 122,650,493</u>	<u>\$ 120,691,471</u>	
FTE	<u>1,019.91</u>	<u>1,145.95</u>	<u>1,145.95</u>	<u>1,145.95</u>	Full Time Equivalent (FTE) Positions
Disposition of Resources					Budget unit expenditures
Personal Services-Salaries	\$ 79,217,267	\$ 84,089,354	\$ 84,089,354	\$ 82,140,332	
Personal Travel In State	623,987	1,057,443	1,057,443	1,057,443	
State Vehicle Operation	1,939,838	2,133,610	2,133,610	2,133,610	
Depreciation	2,066,799	1,377,622	1,377,622	1,377,622	
Personal Travel Out of State	132,625	373,295	373,295	373,295	
Office Supplies	359,459	575,790	575,790	575,790	
Facility Maintenance Supplies	585,588	860,714	860,714	860,714	
Equipment Maintenance Supplies	<u>1,143,102</u>	<u>1,216,335</u>	<u>1,216,335</u>	<u>1,216,335</u>	

A Schedule 6 provides a detailed budget for all appropriated accounts or Funds under the control of a Department. Receipts include the appropriation, salary adjustment (if applicable), across-the-board reductions, supplemental appropriations, intra-state receipts from other agencies, receipts from local governments, and other receipts, such as fees. Expenditures include all expenses related to the operating budget, such as salary, travel, contracts, etc. Expenditures also include the reversion or balance brought forward.

Budget schedules are available at: <http://www.legis.iowa.gov/LSAReports/relateddocSchedules.aspx>